The Bombay Gazette.

No. 7,511.—New Series. BOMBAY :—MONDAY, APRIL 11, 1870. Annual Subscription in Advance ... Rupees Fifty-two

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

For year in advance delivered in Town ..... Rs. 52 0
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Domestic Occurrences. Each—Rupee 1.

All Cheques, Money Orders, and other Remittances should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, & CALCUTTA.

THE British India Steam Navigation Company (Limited), under contract with Government, will despatch Steamers as above, with Mails, Passengers, and Cargo, every fourteen days.

The Steam-ship ORIENTAL, 1,481 tons, 200 H. P., Commander A. Irvine, will be despatched on the 12th April 1870, at noon.

	April 1870		April.
Leave Bombay	12	Leave Colombo	18
„ Bulnaghurry	13	„ Galle	19
„ Vingoria	13	„ Negapatam	22
„ Carwar	13	„ Pondicherry	23
„ Mangalore	14	„ Madras	25
„ Tellicherry	14	„ Coconada	28
„ Cannanore	15	„ Vizagapatam	29
„ Calicut	15	„ Bimlipatam	30
„ Beypore	15	„ Gopalpore	30
„ Cochin	16		May.
„ Tuticorin	17	„ False Point	2
		Arrive Calcutta	2

This route is the most expeditious and economical for Passengers for the Neilgherry, Bangalore, and Madras, as it can land at Calicut or Beypore, and proceed from thence by rail.

Passengers for Calcutta can take the same route, picking up the steamer at Madras.

No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE PERSIAN GULF VIA KURRACHEE.

(Unchanging Cargo and Passengers at Bassorah, to and from Bombay, with the Euphrates and Tigris Steam Navigation Company.)

THE British India Steam Navigation Company (Limited) under Mail Contract with Government, will despatch a Steamer every 14 days to the Persian Gulf, touching at Kurrachee, Guadur, Muscat, Bunder Abbas, Linga, Bushire, Feo, Mahomerah, and Bussorah.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE

THE British India Steam Navigation Company (Limited), under Mail Contract with Government, and in connection with the Weekly Service from England, despatch a Steamer to Kurrachee every Monday at noon.

The Steam-ship EUPHRATES, 650 Tons, 120 H.P., Commander David G. Ansons, will be despatched on the 11th April 1870, at noon.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

FOR LIVERPOOL DIRECT.

Via Suez Canal.

THE new A. I. Screw Steamer BYWELL CASTLE, 931 tons register, 120 horse power, will be despatched hence about 12th proximo. For Freight only apply to

W. NICOL & Co., Agents.

Bombay, 23rd March 1870.

FOR LIVERPOOL DIRECT, VIA THE SUEZ CANAL.

THE A. I. Screw Steamer CRANAGE, 850 tons register, will be despatched hence about 19th proximo. For freight only apply to

W. NICOL & Co., Agents.

Bombay, 23rd March 1870.

STEAM COMMUNICATION WITH THE MALABAR COAST.

Steamers LORD CLYDE, GENERAL HAVELOCK, GENERAL OUTRAM, and TILLY.

ONE of the above Steamers will be despatched every week to and from the Mail for Coast, calling at the intermediate Ports on the following days :—

Down Steamers.			Up Steamers.		
Leave Bombay	Saturday.		Leave Cochin	Friday.	
„ Bulnaghurry	Sunday.		„ Beypore	Saturday.	
„ Calicut	„		„ Tellicherry	„	
„ Vingoria	„		„ Cannanore	„	
„ Goa	„		„ Mangalore	Sunday.	
„ Coompta	„		„ Compta	Monday.	
„ Mangalore	Tuesday.		„ Carwar	„	
„ Cannanore	Wednesday.		„ Goa	Tuesday.	
„ Tellicherry	„		„ Vingoria	„	
„ Calicut	„		„ Malwan	„	
„ Beypore	„		„ Bulnaghurry	Wednesday.	
Arrive Cochin	Thursday.		Arrive Bombay	Thursday.	

The Steamer GENERAL OUTRAM, Captain Teasdale, will be despatched according to the above table on SATURDAY next, the 9th instant, at 4 P.M.

NOWROJEE BHICAJEE, Manager.

No. 6, Borah Bazaar Street, 7th April, 1870.

NEW OVERLAND ROUTE

(via SUEZ CANAL.)

DIRECT SERVICE BETWEEN BOMBAY and MARSEILLES, touching at ADEN, SUEZ, ISMAILIA, PORT SAID, and MARSEILLES.

LA COMPAGNIE MARSEILLAISE DE NAVIGATION A VAPEUR.—MARC FRAISSINET & FILS will DESPATCH STEAMERS MONTHLY from BOMBAY to MARSEILLES, via the SUEZ CANAL, thus dispensing with the necessity of transhipment of Goods and Passengers at Suez and Alexandria.

Parcout.—The Steamers undertake to grant through Bills of Lading for Aden, Suez, Port Said, Alexandria, Malta, Marseilles, Genoa, Leghorn, Civita Vecchia, Naples, Barcelona, Havre, and other Continental Ports. They have also made arrangements for forward Goods on at through rate from Bombay to the principal towns in France, Germany, Switzerland, Italy, Belgium, and Spain.

Shippers will have the option, on due notice being given, of declaring at Marseilles Goods destined for other parts of the Continent; the Freight on same to be regulated at the average rate paid by the same Steamer.

Freight on Goods shipped to Europe to be payable at Marseilles in French money.

The undersigned are further prepared to receive Merchandize from up-country, and to forward same to any part of Europe.

Insurance may be effected on very moderate terms, under the Company's Floating Policy, on goods shipped by their own Steamers. Premiums of Insurance from Bombay to Marseilles ½ per cent.

PASSENGER RATES.

(Inclusive of Wines, and all Transit Fees through the Canal.)

	1st Class.	2nd Class.
To Aden	£25	£15
„ Suez	£40	£22-10
„ Port Said	£32	£24
„ Marseilles	£56	£36

Children over three and under ten years of age, half fare.

In accordance with the above, the Steam Ship EUROPE, 3,510 tons, Captain Martino, will be despatched from Bombay on or about the 3rd May, and will be followed by the AFRIQUE, to sail about the 3rd June.

For further particulars, rates of Freight, &c., apply to

KUNKLER, PREISWERCK, & Co., Agents.

Elphinstone Circle, 9th April, 1870.

STEAM COMMUNICATION WITH ITALY via THE SUEZ CANAL.

(Direct Service between Bombay, Messina, Naples, Leghorn, and Genoa.)

THE Italian Steam Navigation Company of Messrs. R. RUBATTINO & Co., under contract with the Italian Government, for carrying the Royal Mail between Genoa, Sardinia, Corsica, Sicily, and Archipelago, Tuscany, Tunis and Alexandria, have resolved to run, for the present, MONTHLY STEAMERS from Bombay to the above-named Italian Ports, for which purpose four new English-built First Class Steamers of 2,000 Tons each, now in course of construction, will be put on the line very shortly.

PASSENGER RATES.

(Inclusive Transit Fees through the Canal.)

	1st Class.	2nd Class.	3rd Class.	
To Aden	£23	£15	£4	Without Food
„ Suez	38	22	8	
„ Port Said	32	24	9	
„ Messina	48	33	12	
„ Naples	50	35	13	
„ Leghorn	52	36	15	
„ Genoa	56	36	15	

Including Wines.

Children under 3 years, free of charge.

Children not above 10 years, half fare.

Passengers are allowed to break the voyage at any of the above-named Ports, and are free to proceed by any of the Company's vessels to the port of destination marked on their Ticket.

Passengers returning within 6 months of their departure from Bombay by the Steamers of the Company, are entitled to a reduction of 25 per cent. on the Return Fare.

Tickets are also granted to

Marseilles, with transhipment at Genoa.
Malta, Palermo, Tunis. } ditto ditto at Messina.

Berths may be secured in advance by a deposit of half the amount of the fare.

In accordance with the above the steamer AFRICA, 1,200 tons, Captain Razzolini, will be despatched from Bombay on or about the 16th instant, and will be followed by the end of May by the EGITTO, 1,850 Tons, a first-class Steamer, affording excellent accommodation for 1st, 2nd, and 3rd Class Passengers.

For further particulars, rates of freight, &c., apply to

VOLKART BROTHERS,
Agents, Rubattino Steam Navigation Company.

Bombay, 9th April 1870.

SHIPPING.

OVERLAND FREIGHT ROUTE.

STEAM TO LIVERPOOL, LONDON, TRIESTE, MARSEILLES, BRINDISI, VENICE, NAPLES, LEGHORN, GENOA, BARCELONA, HAVRE, ADEN, AND SUEZ.

THE Bombay and Bengal Steam Ship Company, under arrangements with other first class lines of Steamers from Alexandria, undertake to give through Bills of Lading for Goods via Egypt to the above and most other Continental Ports.

A limited number of passengers can be accommodated.

Rates of Fare.

{ To Suez—1st class £40, 2nd class £22. 10s. } Exclusive
{ To Trieste—1st class £53, 2nd class £34., } of Wines.

Exclusive of Transit.

Passengers by or for our Steamers will be furnished with First-class Tickets between Alexandria and Marseilles by Messrs. Fraissinet & Co.'s line for £10; making the passage-money between Bombay and Marseilles £50, exclusive of transit in Egypt.

For Freight or Passage apply to Messrs. Stephen, Kennard & Co., London; Messrs. Tod, Kennard & Co., Liverpool; Messrs. Tod, Rathborne & Co., Alexandria; Austrian Lloyd's Steam Navigation Company, Trieste and Venice; Messrs. Fraissinet Pere et Fils, Marseilles; and Messrs. R. Rubattino and Co., Genoa; or to the undersigned in Bombay.

The Steam-ship MAGDALA, 2,200 Tons, Captain Thompson, will be despatched on MONDAY, the 25th April via the Canal to Liverpool.

STEARNS, HOBART, & Co.

THE BOMBAY AND BENGAL STEAM SHIP COMPANY.

To LIVERPOOL via CANAL.

THE MAGDALA, leaving 25th April, and the NEREA, 21st May, will be despatched via the Canal to LIVERPOOL.

RATES OF PASSAGE MONEY THROUGH TO LIVERPOOL.

First Class £53
Second Class £35

Our Agents in London are prepared to obtain POLICIES on COTTON by our Steamers via Canal at 20s. per cent W A.

STEARNS, HOBART, & Co.

Bombay, 6th April 1870.

AUSTRIAN LLOYD'S STEAM NAVIGATION COMPANY.

MONTHLY LINE OF STEAMERS BETWEEN BOMBAY AND TRIESTE, via SUEZ CANAL.

THE Company intends to despatch EVERY MONTH a Steamer from TRIESTE to BOMBAY and vice versâ. The new Steamer SPHINX, 1,400 Tons, Captain R. Strykeat, will leave Bombay for Trieste on or about the 9th April, and will be followed by the new Steamer APIS, 1,400 tons, on or about the 1st May.

These Steamers have limited accommodation for a small number of Passengers.

PASSENGER RATES FROM BOMBAY:

	Cabin.	Deck without Food.
To Aden	£16	£6 -15
To Suez	£28	£11-15
To Port Said	£30	£12-10
To Trieste	£40	£16-10

Cargo taken for Trieste direct, also for Venice, Constantinople, and Odessa.

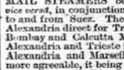
Besides the above direct line, there is a weekly service by MAIL STEAMERS between Alexandria and Trieste, and Passengers are employed on the Austrian Lloyd's Mail Steamers *vice versâ*, in conjunction with the Company's Steamers, and will be despatched hence promptly after arrival, the greater part of the cargo required being engaged. For further particulars apply to

W. NICOL & Co., Agents.

Bombay, 1st April 1870.

FOR LONDON VIA HAVRE.

(With Despatch.)



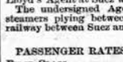
THE ship DILHARREE, A. I. 16 years, at Lloyds, 1,293 tons register, W. H. Bisset, Commander, has excellent accommodation for a few First Class Passengers. For further particulars apply to

W. NICOL & Co.

Bombay, 30th March 1870.

FOR LONDON.

Calling at Havre, if sufficient inducement offer.



THE new first class AA. 1 Iron Ship BRITISH EMPIRE, 1,429 tons register, Alexander Duncanson, Commander, having fully half of her Cargo engaged, will have prompt despatch. She has superior accommodation for a few First Class Passengers, for particulars regarding which or freight apply to

SIR CHARLES FORBES & Co.,
Agents Ship British Empire.

Bombay, 31st March 1870.

STEAM and SAILING BARGES for HIRE.—The undersigned has always FOR HIRE, on very reasonable terms, a large number of STEAM and SAILING BARGES, each capable of carrying between 110 and 120 tons deadweight.

Special arrangements can also be made for discharging entire Cargoes of Vessels in Harbour with great despatch.

JAMSETJEE N. TATA.

Victoria Buildings, Bombay, 3rd March 1870.

NEW ADVERTISEMENTS.

NOTICE.—Consignees of CARGO per Ship MONARCHY, Captain Day, from London, are requested to SEND BOATS alongside to take delivery of their respective Goods as they come to hand, failing which they will be landed by the Captain on account and risk of the concerned.

Captain Day will not be responsible for the condition of any package after it has once left the Ship's deck.

HARBORD & Co.,
Agents for Captain Day, Ship Monarchy.

CHAMBER OF COMMERCE.—NOTICE.—A SPECIAL GENERAL MEETING of the MEMBERS of the Chamber of Commerce WILL BE HELD THIS DAY (11th instant), at 12 noon, at the Office of the Chamber, for the consideration of the business already announced by Circulars.

The attendance of Members is particularly requested.

By order of the Committee,
JAMES TAYLOR, Secretary.

Bombay, Chamber of Commerce, 11th April 1870.

IMPORTANT TO TRAVELLERS.

Just received, Overland, a large Consignment of ENAMELLED IRONWARE, particulars of which are as follows:—

DINNER PLATES.
SOUP PLATES.
SOUP BOWLS, large and small.
TEA CUPS and SAUCERS.
COFFEE CUPS and SAUCERS.
VEGETABLE DISHES, with Covers.
MEAT DISHES of sizes.
BAKING DISHES.
PUDDING PANS.
AMERICAN BAKE DISHES.
GIRDIRONS.
BASIN and EWER.

For cash discount for Cash.

5 Meadow Street, 1st April, 1870.

J. NEUBERG.

NEW ADVERTISEMENTS.

NOTICE.—The Steamer AFRICA will LEAVE Bombay THIS AFTERNOON, at 4 o'clock. Passengers are requested to be on board by 2 P.M. Heavy Baggage should be sent as early as possible.

VOLKART BROTHERS,
Agents Rubattino Steam Navigation Company.

Bombay, 11th April 1870.

SALE OF HORSES.

BYCULLA COMMISSION STABLE.

Owing to the MOHURRUM FESTIVAL falling on TUESDAY, the 12th instant, the AUCTION SALE advertised to take place on THAT DAY is POSTPONED to WEDNESDAY, the 13th instant, at 4 P.M.

ALLI ABDOOLLA.

HOPE HALL HOTEL, MATHERAN.—Mr. P. MENDOSA, the Proprietor of the Hope Hall Hotel, begs to announce to the Ladies and Gentlemen, that he has RE-OPENED the HOTEL, which is so well known for its excellent accommodation.

Superior articles are always supplied at moderate rates, and great care is taken for the comfort of the Visitors.

Middle Cross Road,
Louisa and Alexandra Points.

THE BROACH COTTON MILLS COMPANY (Limited).—NOTICE is hereby given, that an EXTRAORDINARY GENERAL MEETING of Shareholders of the above Company will be held at the Registered Office of the said Company in Mesaieurs Forbes and Company's Buildings, within the Fort of Bombay, on WEDNESDAY, the Twentieth day of April, One Thousand Eight Hundred and Seventy, at half-past three o'clock, to transact the following business :—

Firstly—To confirm the following Resolution, which was passed at the Extraordinary General Meeting of the Shareholders of the said Company held on Thursday, the Thirty-third day of March, One Thousand Eight Hundred and Seventy, that is to say—

"Whereas it is proposed to wind up the Broach Cotton Mills Company, Limited, voluntarily under the provisions of the Indian Companies Act 1866 and to transfer or sell its business to the Broach Mills Company, Limited, it is resolved, that the Liquidator or Liquidators who shall or may be appointed to wind up the Broach Cotton Mills Company, Limited, shall have authority to transfer or sell to the said Broach Mills Company, Limited, the whole or any portion of the property and business of the Broach Cotton Mills Company, Limited, in consideration of receiving in compensation or part compensation for such transfer or sale such number of shares in the said Broach Mills Company, Limited, as the said Liquidator or Liquidators shall think proper, for the purpose of distributing the same among members of the said Broach Cotton Mills Company, Limited, rateably and in proportion to the shares held by them in such last-mentioned Company."

Secondly—To pass a Resolution in the following terms, that is to say, that the Broach Cotton Mills Company, Limited, be wound up voluntarily under the provisions of the Indian Companies Act 1866.

By Order of the Board of Directors,
Dinshaw & Co.,
Secretaries and Treasurers.

Bombay, 2nd April 1870.

ST. ANDREW'S LIBRARY.
THACKER, VINING, & Co, BOMBAY.

GENERAL BUSINESS.

NEW BOOKS, STANDARD BOOKS and all CHEAP READING now ordered or supplied from Stock, at the rate of TEN ANNAS to a SHILLING of the English selling price.

Messrs THACKER, VINING, Co. beg to POINT OUT the advantages of the Library for securing Books from England as the Books arrive securely packed, they are forwarded from England with every despatch, in cases, all risk of loss is avoided, the expense is little if at all greater, and payment is only required on delivery.

NEWSPAPERS AND PERIODICALS.

Orders are not accepted for those Publications on any but CASH TERMS. A subscription list on reduced terms has been compiled in accordance with this principle, and will be forwarded on application.

Newspapers are sent direct from London to addresses in India.

Periodicals are enclosed in our weekly cases, and despatched as they issue from the London Press.

Rampart Row. THACKER, VINING, & Co.

ST. ANDREW'S LIBRARY.
THACKER, VINING, & Co.

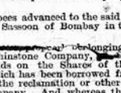
MISCELLANEOUS DEPARTMENT.

(First Floor.)

A PERFECTLY efficient stock of SCIENTIFIC INSTRUMENTS, STATIONERY, DRAWING MATERIALS, PICTURES, and numerous useful Sundries, is always maintained, by Messrs. Newman & Sinner. A full and special selection of beautiful STATUETTES from the Art Gallery of Messrs. Copeland. The recent receipts are as follows :—

A Selection of Paintings, in Oil and Water Colours, including the latest productions of the Art.

A Choice Collection of ENGRAVINGS, including



PHOTOGRAPHIC PORTRAITURE The latest productions in Ph... (Cabinets and Carte) FRAMES, made under particular in... New Ornamental Designs, ... instructions for SUITE and SCRAP ALBUMS in all variety of CARTES-DE-visites.

... desks. TABLE CASES for special Cartes-de-Visite, quite ... MOROCCO ... newest Row. Ramp.

THACKER, VINING, & Co.

ST. ANDREW'S LIBRARY.
THACKER, VINING, & Co.

NEW AND OTHER BOOKS BY LAST MAIL.

Ten Annas per Shilling.

Wilson's Lectures on Scientific Subjects	...	...	6 12
Hume's Essays, Literary, Moral, and Political. New Edition.			3 4
Wilberforce's Heroes of Hebrew History	...	...	3 12
Lytle's Cromwell's Letters and Speeches, Vol. 1, Library Edition	...	...	5 12
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Hans Breitmann's Ballads, complete	...	...	3 0
Barton's Vikram and the Vampire, or Tales of Hindoo Devilry			5 12
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Pepy's Memoirs and Diary. Cheap Edition	...	...	2 0
Lacroix Arts of the Middle Ages, colored plates	...	...	20 0
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... Maud	...	...	3 4
... Princess	...	...	3 8
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Towle's Sunbeam	...	...	6 12
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Once a Week. Vol. July to Dec. 1869	...	...	4 0
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Rampart Row.		THACKER, VINING, & Co.	

METAL MART, BOREE BUNDER.—JUST LANDED, DOUBLE BARREL LIFT PUMPS, worked by Rods, Inches, bore, 14 inches stroke, on malleable iron wheels, having ball joint where the suction pipe joins the table, and leather hose pipe 8 feet long 3/4" diameter for the kitchens, 2 feet malleable iron suction pipe in 4 lengths with flanged joints.

Galvanised Iron Hand Pumps, on tripod stands, with 20 feet of Suction Hose.

One 8 Horse Power Horizontal Steam Pump, by Messrs. Shand and Mason, London, with Boiler and Fittings complete, for working Tube Wells, and may be worked by hand or bullock power.

Gwynne's Centrifugal Pumps, 4, 7, 8, & 10 inch, with 24 feet of Wrought Iron Piping and Bend to each.

One Portable Steam Crane, complete, to lift 5 Tons, by J Taylor & Co., Liverpool.

Two High Pressure Horizontal Steam Engines, each 12 Horse Power nominal, with Boilers and Mountings complete.

Hand Fire Engines, by Messrs. Shand and Mason, London, with Suction and Delivery Hose, complete.

Galvanised Corrugated Sheet Iron, in Sheets 6, 7, and 8 feet long, 16, 18, 20, and 24 Gauge.

Galvanised Iron Ridging and Fixings.

A few Wrought Iron Plate Girders, 23 feet long, 24 inch deep, weighing about 1 Ton each.

Crab Winches, Galvanised Blocks, Chain, Duplex Punches, Cast, Wrought Galvanised Iron and Lead Piping.

Bar, Angle, Tee, Plate and Sheet Iron, Cast, Shear and Blister Steel, Bolts and Nuts; also a quantity of nutapped Nuts of sizes (Machine made.)

Picks, Hoes, Nails, &c.

A large assortment of Hammers.

Plain Sheet and Perforated Zinc.

Whitworth's Taps and Dies.

Fire Brick and Clay.

Suction and Leather Delivery Hose.

Beams and Scales and Weights.

A few Coal Skips suitable for weighing Coal on board ships.

Estimates given for all description of Ironwork and Machinery on application.

W. NICOL & Co.

Elphinstone Circle, Bombay.

18th March 1870.

JOHN MOIR and SON,
Preserved Provision Manufacturers and Export Oilmen,
ABERDEEN,
Purveyors by Special Appointment to H.R.H. the Duke of Edinburgh.

Supply, of the finest quality.

Soups, Fish, Meats, Game, Entrées, Bacon, Hams, Tongues Cheese, Bologna and Oxford Sausages, Potted Meats and Fish, Pâtés, Sardines, Jams, Jellies, and Orange Marmalade. Also Pickles, Sauces, Tart Fruits, Table Jellies, Mushroom Ketchup, Oils, Vinegars, Baking Powder, &c.

J. M. S. are also the Sole Proprietors of the DUKE OF EDINBURGH'S SAUCE.

Consumers will find that some of our Goods are rather higher in price than other manufacturers', but in the end they will prove the cheapest, being all of superior quality, more especially our Soups, a 1-lb. tin of which, with the addition of an equal quantity of water, will make two pounds of rich Soup.

NOTICES.

ELPHINSTONE LAND AND PRESS COMPANY, Limited.

NOTICE.

An EXTRAORDINARY GENERAL MEETING of the Shareholders of the Company will be held at the offices of the Company, Elphinstone Circle, Bombay, on MONDAY, the Eleventh day of April 1870, at 3-30 P.M., (instead of on FRIDAY, the Eighth day of April, as previously advertised) to consider certain proposals made by the Government for the purchase of the property of the Company, when the following RESOLUTIONS will be proposed to the Meeting :—

I. That the Company be wound up voluntarily under Act X. of 1866 of the Legislative Council of India.

II. That William Nicol Hamilton Maxwell, and William Gilmour Hall (being members of the Firm of Messrs. William Nicol and Company, presently residing in Bombay), be appointed Liquidators of the Company.

III. That the Liquidators be authorised to sell and transfer to the Secretary of State in Council of India the property expressed to be sold and assured by the Agreement hereinafter set forth, on the terms and conditions therein contained, and to execute the same on behalf of the Company and carry the same into effect.

The said agreement is as follows :—

ARTICLES OF AGREEMENT made this ... day of ... One thousand eight hundred and ...

between the Elphinstone Land and Press Company, Limited, (hereinafter referred to as the said Elphinstone Company) of the one part, and the Secretary of State in Council of India of the other part. WHEREAS proposals have been made to the said Elphinstone Company by the Government of Bombay, on behalf of the said Secretary of State, to purchase all the rights, interest, and estate of the said Elphinstone Company for a sum equal to the par value of the paid-up Capital of the said Elphinstone Company, such value or purchase money to be paid in 4 per Cent. Stock of the Government of India, such stock to be issued and calculated at Rs. 130 for each Rs. 100 of such purchase money, and negotiations have been entered into between the said Bombay Government and the said Elphinstone Company with respect to the terms and conditions of such purchase. And whereas the property of the said Elphinstone Company consists chiefly of their right and interest in certain land and buildings, and of certain rights of reclamations of land from the Sea, and of removing soil and material on the Eastern side of the Island of Bombay and elsewhere in the neighbourhood of Bombay, such land and rights being expressed to be granted, reserved, or otherwise assured to them under or by virtue of the grants, leases or agreements mentioned in the first schedule to these presents and under or by virtue of the Agreement next hereinafter mentioned. And whereas previously to the said negotiations being commenced, the said Secretary of State had agreed to grant to the said Elphinstone Company a lease of certain property on the Eastern side of the Island of Bombay, called the Carnac, Clare and Elphinstone Bunders, and such proposed lease had been prepared and engrossed but not executed (and a copy of the same is hereunto annexed and marked A), and the said Secretary of State had also agreed to grant to the said Company certain other ground adjoining or near to the last-mentioned Bunders, and called the Musjid and Chinch Bunders, together with other land rights and privileges, and such proposed lease had been prepared and engrossed but not executed (and copies of the same are hereunto annexed and marked respectively B and B 1.) And whereas the said Secretary of State and the said Company had agreed upon certain terms and conditions to be observed and performed by the said Company with regard to their property and the use thereof, and that certain rights and privileges should be given to the said Company and the said last-mentioned Agreement had also been reduced into writing but not executed (and a copy thereof is hereunto annexed marked C.). And whereas since the formation of the said Elphinstone Company certain Loans have been effected by the said Elphinstone Company, or certain Agreements have been made or negotiations for the same have been entered into by the said Elphinstone Company for the granting of leases of portions of the land of the said Elphinstone Company or for the use by other persons of portions of the land of the said Elphinstone Company, and such leases and agreements and negotiations are more particularly mentioned in Schedule II. to these presents. And whereas the land in the possession or occupation of the Company under the said unexecuted lease, and the several documents of title whereof (copies whereof are hereunto annexed marked A, B, B 1, and C) and under the several documents mentioned in Schedule I. (with the exception of the land occupied under the Documents V., VI., and VII. in the said schedule) are shewn in the plan hereunto annexed and marked G, and therein surrounded by a red boundary line and the parts of land so agreed to be leased is distinguished in the said Plan marked G. by the colour purple and is numbered I.)

Agreement to lease to the Akbar Cotton Press Company of a piece of land measuring 10,680 square yards at Carnac Bunder and more especially described in the written agreement prepared but not executed, and the terms of the proposed Lease are contained in the same, taken together with certain letters have passed between the Secretaries and Treasurers of the Elphinstone Company and the Secretaries and Treasurers of the said Akbar Cotton Press Company, copies of the said Draft Agreement and letters are hereunto annexed and marked D. The piece of land so agreed to be leased is distinguished in the said Plan marked G. by the colour brown and is numbered 2.)

Agreement to lease to the Akbar Cotton Press Company 5,000 square yards of land now in their occupation at Carnac Bunder for 99 years from the 10th November 1865 at a rent of Rupees 3 per square yard per annum, with an option to renew same for right of laying and using water pipes. (No written Agreement has been executed, but certain letters have passed between the Secretaries and Treasurers of the Elphinstone Company and the Managers of the said Imperial Cotton Press Company, copies of which are hereunto annexed, marked F

COMMERCIAL INTELLIGENCE.

SHARE MARKET.

SATURDAY AFTERNOON.

DEMANDS for Mazagons and Back Bays continue.

MILITARY.

ARRIVALS.—APRIL 9.

Henkey, Colonel, 83rd Foot, on duty, from England.
Meuzes, Major, 83rd Foot, on duty, from England.
Wakefield, Major, 83rd Foot, on duty, from England.
Gore, Captain, 83rd Foot, on duty, from England.
Beasley, Captain, 83rd Foot, on duty, from England.
Marsh, Captain, 83rd Foot, on duty, from England.
Strickland, Captain, 83rd Foot, on duty, from England.
Smith, Captain, 83rd Foot, on duty, from England.
Montmorency, Captain, 83rd Foot, on duty, from England.
James, Captain, 83rd Foot, on duty, from England.
Cockburn, Captain, 83rd Foot, on duty, from England.
Butler, Lieutenant, 83rd Foot, on duty, from England.
Wyndham, Lieutenant, 83rd Foot, on duty, from England.
Metcalfe, 83rd Foot, on duty, from England.
Cartwright, 83rd Foot, on duty, from England.
Powell, Lieutenant, 83rd Foot, on duty, from England.
Stewart, Lieutenant, 83rd Foot, on duty, from England.
Collis, Lieutenant and Adjutant, 83rd Foot, on duty, from England.
Gibbs, Lieutenant, 83rd Foot, on duty, from England.
Kirwan, Lieutenant, 83rd Foot, on duty, from England.
Bond, Lieutenant, 83rd Foot, on duty, from England.
Heath, Lieutenant, 83rd Foot, on duty, from England.
Anderson, Lieutenant, 83rd Foot, on duty, from England.
Chichester, Ensign, 83rd Foot, on duty, from England.
Burnet, Ensign, 83rd Foot, on duty, from England.
Davenport, Ensign, 83rd Foot, on duty, from England.
Nuthall, Ensign, 83rd Foot, on duty, from England.
Bell, Ensign, 83rd Foot, on duty, from England.
Hinde, Ensign, 83rd Foot, on duty, from England.
Gifford, Ensign, 83rd Foot, on duty, from England.
Hardtman, Ensign, 83rd Foot, on duty, from England.
Fereday, Captain and Paymaster, 83rd Foot, on duty, from England.
McQuade, Quartermaster, 83rd Foot, on duty, from England.
Hudson, Surgeon, 83rd Foot, on duty, from England.
Geoghan, Assistant Surgeon, 83rd Foot, on duty, from England.
Gibbon, Assistant Surgeon, 23rd Royal Artillery, to rejoin, from England.
Dale, Lieutenant, 107th Regiment, to rejoin, from England.
Jegrave, Assistant Surgeon, Staff, from England.
Trevor, Lieutenant, Madras Staff Corps, on sick leave, from Hyderbad.
MacLean, Lieutenant Colonel, 92nd Highlanders, on leave, from Jullundur.
Worsley, Captain, late 15th Native Infantry, on leave, from Peshawur.
Ross, Surgeon, 92nd Highlanders, on sick leave, from Jullundur.
Fuller, Brigadier General, Royal Horse Artillery, on duty, from Kirkee.
Hepworth, Surgeon, 3rd Hussars, on leave, from Ahmednuggur.
Mignon, Lieutenant Colonel, Staff, on leave, from Poona.
Fuller, Ensign, 8th Kings, on duty, from England.

DEPARTURES.—APRIL 9.

Lloyd, Assistant Surgeon, Royal Artillery, on duty, to Kamptee.
Wilson, Captain, 7th Regiment N. I., to rejoin, to Dharwar.
Hepworth, Surgeon, 3rd Hussars, on leave, to Neilgherries.
Cathcart, Lieutenant, 109th Regiment, on sick leave, to England.
Rose, Lieutenant, 35th Regiment, on sick leave, to England.

APRIL 10.

Cox, Lieutenant Colonel, Madras Staff Corps, on furlough, to England.
Everett, Captain, 79th Highlanders, on leave, to England.
Vibart, Captain, Staff Corps, on medical certificate, to England.
Turner, Colonel, Royal Horse Artillery, on leave, to England.
Selous, Assistant Surgeon, Medical Department, on leave, to England.
MacBean, Lieutenant Colonel, 92nd Highlanders, on leave, to England.
Worsley, Captain, late 15th Native Infantry, on leave, to England.
Dowker, Lieutenant Colonel, 3rd Cavalry, on furlough, to England
Cotgrave, Lieutenant Colonel, Royal Engineers, on furlough, to England.
Browne, Major, 5th Lancers, on leave, to England.
Stoltzwise, Major, Madras Staff Corps, on sick leave, to England.
Gordon, Lieutenant Colonel, 29th Punjaub Infantry, on furlough, to England.
Aldworth, Lieutenant, 49th Regiment, on sick leave, to England.
Paul, Lieutenant, 3rd Battalion Rifle Brigade, on leave, to England.
Gordon, Lieutenant, 58th Regiment, on sick leave, to England.
Roper, Surgeon, 92nd Highlanders, on sick leave, to England.
Orlebar, Lieutenant, 3rd Royal Regiment, on leave, to England.
Robertson, Assistant Surgeon, Staff Corps, on medical certificate, to England.
Harford, Captain, 7th Hussars, on duty, to England.
Flood, Major, 82nd Regiment, on duty, to England.
Byng, Lieutenant, Rifle Brigade, on duty, to England.
Miller, Captain, 1st Royals on leave, to England.

POONA DIVISION ORDERS.

By the General Officer Commanding P. D. A.
Poona, 7th April, 1870.

The undermentioned officers have obtained leave :—
Captain La Touche, Poona Horse, for 60 days, from date of departure on privilege leave.
Major Blundell, 3rd Hussars, for 60 days, from date of departure on privilege leave.
Captain Walker, 3rd Hussars, for 60 days, from date of departure on privilege leave.
Captain Napier, 3rd Hussars, for 30 days, from date of departure on privilege leave.
Captain Sandiie, Sappers and Miners, for 30 days, from date of departure on privilege leave.
Captain Newport, Sappers and Miners, for 30 days, from date of departure on privilege leave.
Lieutenant E W Broderick, 1-2nd Queen's, for 30 days, from date of departure on privilege leave.
N B—The application for 60 days has been forwarded to head quarters for sanction

Poona, 8th April, 1870.

The undermentioned officer has obtained leave :—
Lieutenant Manning, Detachment 1-7th Fusiliers, for 20 days from 10th April, on privilege leave.

SHIPPING.

ARRIVALS.

April.	Vessel.	Commander.	Destination.
9	Northumberland	Ford	Calcutta, Feb. 24.
	Glenalloch	Skimer	Calcutta, Feb. 27.
	Dolcoath (s)	Coleman	Liverpool, March 26.
10	John Elliot	Griffiths	Calcutta, March 1.
	General Havelock (s)	Drewitz	Carwar, April 8.
	Britain's Pride	Collins	Madras, Feb. 23.
	M. S. Elphinstone (s)	Dupuy	Goa, April 8.
	Ducea (s)	Day	Cutch, April 7.

DEPARTURES.

April.	Vessel.	Commander.	Destination.
9	Rosetta	Gibson	Calcutta.
	Dragoon	McCallum	New York & Alleppy.
	Aunga	Ronaldson	Amsterdam.
	General Outram (s)	Teasdale	Cochin.
	Albatross (s)	Hewett	Port Said via Suez Canal.
10	Rangoon (s)	Baker	Aden and Suez.

The following vessels obtained their port clearances on Saturday last—
Ship Arabella, 1,, to Liverpool
Ship Ann Keer, 1,, to Liverpool
Ship Hindoostan, Huggon, for Calcutta
Ship Reunion, Furman, to Bordeaux via Tellicherry.
Barque Victora Bridge, Lawry, to Calcutta via Malabar Coast.

The steamer Oriental, to Malabar Coast and Calcutta, began to load on Saturday last.

THE HOOGHLY.

ARRIVALS.

April 4 Hotspur (s).....Hetherington.London, Jan 25
Hindoostan (s).....De Saidt.....Hongkong, Mar 20
Busheer (s).....Hutchison.....Bombay, Mar 15

DEPARTURES.

April 4 Richard ....
Khersonese ....
5 Stockbridge ....
James Livesay..... ....

MADRAS.

ARRIVALS.

April 2 Theophan .....Melbourne.
4 Carnatic .....Rhind.....Bimlipatam.

CHESSON and WOODHALL'S LIBRARY,
No. 11, HUMMUM STREET, BOMBAY,
AND No. 1, EAST STREET, POONA.

NEW BOOKS, &c., JUST RECEIVED.

Every Week. Vol. 1.—July to Dec. 1869 ... ... Rs. 1 0
Lillywhite's Cricketer's Companion for 1870 ... ... 0 12
Drawing-room Music Book, 4 vols 10 0
The Fortunes Teller. By Miss Louisa Lawford 0 12
British Dramatists 3 4
Hand-book of Telegraphy (Weale's series) 0 12
The Mount Diamond Case 3 12
Stretton. By Henry Kingsley 2 4
Dickens's Martin Chuzzlewit 2 4
" David Copperfield 2 4
" Nicholas Nickleby 2 4
" Pickwick 2 4
" The Old Curiosity Shop 1 14
" Dombey and Son 2 4
" Bleak House 2 4
" Barnaby Rudge 2 4
" Our Mutual Friend 2 4
" Little Dorrit 2 4
" American Notes 2 4
" Hard Times, and Pictures from Italy 2 4
" Great Expectations 2 4
" Christmas Books 2 4
" A Tale of Two Cities 1 14
" The Uncommercial Traveller 1 14
" Sketches by Boz.... ... ... 1 14
" Oliver Twist 0 8
Napoleon's Book of Fate 1 12
Newspaper and General Reader's Companion... ... ... 1 12
Enquire Within upon Everything 1 12
Miss Braddon's Charlotte's Inheritance 2 4
" Only a Clod 1 4
" Rupert Godwin 1 4
" Ralph the Bailiff 1 4
" Dead Sea Fruit... ... ... 1 4
Thackeray's Miscellanies—4 vols. 13 0
" Vanity Fair 3 12
" Colonel Esmond 3 12
" Philips 3 12
" Paris Sketch Book 3 12
" Pendennis 4 6
" Newcomes 4 6
" Virginians 4 6
" Denis Duval 3 4
" Irish Sketch Book 3 0
" From Cornhill to Cairo 2 8
" Ballads and Tales 4 12
" Memoir of Barry Lyndon 5 12
Roberts on Billiards 2 4
Carpie's Manual of Freemasonry 2 4
Mysteries of Freemasonry 2 4
Ritual of Freemasonry 2 4
Forbes's Bagh o-Bahar (Persian Character) 5 12
" Bahtal Pachesi 5 12
" Hindoostanee Manual 2 4
Hamilton's Pianoforte Instructor 2 8

NEWSPAPERS AND PERIODICALS FOR 1870.

The following Newspapers and Periodicals can be supplied on application (Back numbers in stock) :—

The Home News. — London Society.
Illustrated London News. — The Every Week.
The Graphic. — Young Englishwoman.
The Saturday Review. — Good Words.
Punch. — Cornhill Magazine.
Fun. — The Lady's Treasury.
London Journal. — Lady's Companion.
Family Herald.

N. B.—Our List of Newspapers and Periodicals for 1870 may be had gratis on application.

MISCELLANEOUS.

A choice consignment of Albums of all sizes, Morocco and Russia bound. Price, each, from Rs. 10 to ... ... Rs. 30 0
Photographs—Coloured and Plain, for first page of an Album, having sentimental and comic sentences printed on them, no album being complete unless containing one of these. Price, each 1 0
Fuller's Folding Slates, Ornamented and Plain. Price each, from Re. 1 to 3 0
Faber's Slate Pencils, in cedar wood, per dozen 0 12
" Ditto ditto with silver device, per doz... 1 0
Portfolios—Morocco—with lock and key, Foolscap size ... 7 0
" Ditto ditto quarto size ... 6 0
Bell Penmanship Cards, per 100 ... ... 0 8
Manuscript Music Books, morocco bound ... .each... 3 12
" Ditto ditto Paper cover ....each... 1 12
Blotting Paper—superior double thick pink, per quire ... 2 0
Butter Pots on Deal-wood stands, beautifully carved, each 5 0
Egg Trays ... ditto ... each 3 0
Breakfast Trays, with Butter Pot, Egg Cups, &c., complete, each 9 0
Bread Plates, handsomely carved ... ... each 4 0
Bread Knives ... ... each 2 8
Butter ... ... each 1 8
Patent Elastic Bands, per box 2 8
Railway Key Whistles ... ... each 5 8
Patent Spring Inkstands from Rs. 7 each to 6 0
Steam Quills, per bundle of 5 ... ... 0 12
Banjo Strings, per set 1 8
Bostonite Date Box 0 12

STEPHEN'S BLUE BLACK WRITING FLUID.

Stephen's Blue-Black Writing Fluid, per pint 1 8
Ditto ditto per quart 3 0

POSTAGE STAMP AND CREST PACKETS.

Postage Stamp Packets ... ... each... 1 0
Crest Packets ... ... each... 0 12

DE LA RUE'S BEST STATIONERY.

Just received, a large consignment of De La Rue's best Stationery of every description.
Bombay, 11th April. CHESSON & WOODHALL.

THEATRE ROYAL,
GRANT ROAD.

SOLE LESSEE ..... MR. DAVE CARSON.

TO-NIGHT! TO-NIGHT!! TO-NIGHT!!!
MONDAY, 11TH APRIL, 1870.

MOST POSITIVELY
THE LAST NIGHT,
FOR THE JOINT BENEFIT
OF
MR. E. H. HARVEY,
THE CELEBRATED ETHIOPIAN COMEDIAN,
AND
SIGNOR R. ABECCO,
THE BRILLIANT VOCALIST AND ACCOMPLISHED HARPIST,
Who will appear in their
BEAUTIFUL BALLADS, SUPERB SOLOS,
AND
ETHIOPIAN ECCENTRICITIES.

Most positively
THE LAST TIME
OF THE
BOMBAY POLICE COURT,
BY
DAVE CARSON.

THE BENEFICIAIRES
Will also appear in a
BURLESQUE OPERATIC SKETCH,
Taken (a long way) from the Opera of
IL TROVATORE.

Dear Public, you and we of late
Have dealt so much in fun,
Permit us now to perpetrate
A Quadruplicated Pun

Like a *grate-full* of coals we'll glow
A *great-full* house to see;
And if we are not *grate-full* then,
What *great-fools* we would be.

Most positively
THE LAST NIGHT
OF
SIGNOR DONATO,
THE WONDERFUL ONE-LEGGED DANCER.

Most positively
THE LAST TIME
OF
DAVE CARSON'S MINSTRELS.

PROGRAMME.

PART FIRST.

MRS. DAVE CARSON
WILL PRESIDE AT THE PIANOFORTE.

Overture (Zampa) ....Full Band
Opening Chorus We come from the Hills..Dave Carson's Minstrels
I wish that I'd been born a Girl..... .....Dave Carson
Come home, Father ....Signor R. Abecco
The Chocktaw Nation..... .....Mr E H Harvey
Who is it lying beneath the broad palm ? Mr W Burton
Just before the battle, Mother ....Signor R Abecco

Part First will conclude with
MOLL ROW! KWATCHK!! PHUTT!!!
OR THE
JOLLY CATS,
BY
DAVE CARSON.

OVERTURE ....Orchestra.

PART SECOND.

DONATO POLKA,
BY
SIGNOR DONATO.
THE BOMBAY POLICE COURT,
BY
DAVE CARSON.

VIOLIN SOLO (American National Air).....Yankee Doodle.
MONS. SEMELADIS.
SUSEY BROWN ....American Song and Dance.
MR. E. H. HARVEY.
VALSE (Perche non vieni ancora)..... .....Godfrey
MRS. DAVE CARSON.
THE ACADEMY OF MUSIC
IN
AN UP-ROAR.
Oysterini Pattie ....Mr E H Harvey
Manrico de Gonzalez..... .....Signor R Abecco
Count de Caglia, McGuiness, (Operatic Manager in search of talent) ....Mr W Burton

Part Second will conclude with the
GRAND FANTEA...
BY
SIGNOR DONATO.

Reserved Seats may be secured at Messrs SOUNDY & Co's where a plan of the Theatre can be seen.
FREE LIST ENTIRELY SUSPENDED—THE PRESS EXCEPTED.

Doors open at 8-15. Performance commences at 9 P.M.

THE BOMBAY ACADEMY OF MUSIC.

Several influential members of the Bombay community having represented to Mrs. Buxton (pupil of Jacques Herz, and student of the Conservatoires of Music in Brussels and Antwerp) that an Institution where Music, Instrumental and Vocal, would be thoroughly taught, on moderate terms, is a want that has been long felt, she, acting on their suggestion, has founded the above Academy : it has been located in the house known as the "Nunnery," next the residence lately occupied by the Rev. E. H. Cooper, "The Wilderness," Masagon.

The house has been suitably fitted up for the accommodation both of visitors and pupils. The Concert Hall (100 ft by 43) possesses good accoustic properties.

Mrs. Buxton has been so fortunate as to secure the services of Signor Alberto Zelman as Musical Director and Professor of the Institution, and those of Mr. Herberto Sease (late of the Sacred Harmonic Society, London,) as Assistant in the training of the Singing Classes.

Classes will be formed for tuition in the Tonic Solfa system : particular attention will be paid to the cultivation and development of the voice.

The pupils of this Academy will receive a Sound Education both in the Theory and Practice of Music. Hours will be set apart for the tuition of Native Ladies, who (should they desire it) will be under the immediate care of Mrs. Buxton herself.

In connection with the Institution, Concerts will be given, when pupils will have an opportunity of displaying the advancement made in their studies. Grand Evening Concerts will also be given twice a month, in which the professionals connected with the Institution and distinguished Amateurs will perform. These Concerts will consist of Classical, Operatic, and Popular Music ; and, occasionally, of Sacred Music entirely.

Any member tolerably proficient in music, wishing to perform at any of the Concerts, will have the privilege of attending the rehearsals for such Concert, gratis.

All Concerts will be free to members and pupils : there will be a few tickets issued to visitors not connected with the Institution.

The Proprietress of this Institution is sanguine that, with the encouragement and support of the Musical Public, she will be the means of laying the foundation of an Academy of Music similar to those established in the principal Cities of Europe.

It is gratifying to Mrs. Buxton to announce that she has already been promised the support of some influential members of the Bombay community.

Subjoined is the proposed Scale of Charges :—

	Per month. Rs.
Instruction in the Theory and Practice of Music, on any Instrument, two Lessons per week, of one hour each	15
Instruction in Vocal Music, two Lessons per week, of one hour each	20
Instruction in either Vocal or Instrumental Music, in a Class, two Lessons per week, of one hour each....	5
Instruction in Vocal and Instrumental Music, four Lessons per week, of one hour each	30
Instruction by Lecture (in class) in Harmony, thorough Bass and Composition, two Lectures per week, of one hour each	10
Private instruction in the preceding, two Lessons per week, of one hour each	20

Pupils may be attended at their own residences.

The Subscription for Members will be Rs. 15 per quarter.

Schools attended by special arrangement.

Families will be constituted members at a reduction of 50 per cent for every Ticket after the first.

The Academy is open from this date, and Mrs. Buxton is prepared to register the names of Members and Pupils. All Communications to be addressed to

MRS. BUXTON,
The Bombay Academy of Music, Mazagon.
The Bombay Academy of Music, 11th April 1870.

TO THE JUSTICES OF THE PEACE

FOR THE CITY OF BOMBAY.—At the MEETING of the Justices of the Peace for the City of Bombay, advertised to be HELD at the TOWN HALL, Bombay, on MONDAY, the 11th instant, at 3 o'clock P.M., the following LETTERS will be submitted to the BENCH by Mr. RUSSEL AITKEN :—

"BOMBAY, 4th April 1870.

"TO THE ACTING CLERK OF THE JUSTICES OF THE PEACE FOR THE CITY OF BOMBAY.

"SIR,—I hereby give Notice, that I intend at the next Meeting of H. M. Justices of the Peace for the City of Bombay to call the attention of the Meeting to certain facts in connection with several Contracts entitled to the Benefit by the Municipal Commissioner at a Meeting held on the 28th day of October 1869.

"I beg further to give Notice, that I will move that the Municipal Commissioner be directed strictly to observe the directions with respect to Contracts exceeding Rs. 10,000 which are laid down by the 32nd Section of the Municipal Act (Act II of 1865).

"'That the Municipal Commissioner be directed to notify to the Bench the extension or continuation of any Contract, the extension or continuation of which may involve an expenditure of Rs. 10,000 or upwards.

"'That all Contracts, or extension of Contracts, shall be notified to the Bench at the next Quarterly Meeting of the Bench which may take place after the acceptance or continuation of such Contracts.'

"I have the honour to be, Sir,
"Your most obedient Servant,
"RUSSEL AITKEN,
"Justice of the Peace for the City of Bombay."

"BOMBAY, 5th April 1870.

"TO THE MUNICIPAL COMMISSIONER.

"SIR,—I have the honour to request that I may be furnished with copies of the Correspondence relating to Tenders for the supply of Bullocks for Rolling and Watering the Roads for the year 1869.

"I beg to say it is my intention to submit this Correspondence to the Bench of Justices at their next Meeting on Monday. The Correspondence to which I refer begins, I believe, with a memorandum from the Executive Engineer to the Municipality (and is dated about the end of November), pointing out that the term of the Contract for 1868 expires with the year 1868, and requesting instructions as to fresh advertisements for Tenders for the year 1869 : the last letter of the Correspondence is dated 15th January 1869, and is from the Executive Engineer to the Municipal Commissioner.

"I have also the honour to request that I may be furnished with an Abstract of the Tenders sent in by all the Contractors in reply to the advertisement calling for Tenders for the supply of Bullocks for 1869. If necessary, I can send a clerk to copy the required papers.

"I have the honour to be, Sir,
"Your obedient Servant,
"RUSSEL AITKEN,
"Justice of the Peace for the City of Bombay."

"RUSSEL AITKEN, ESQ. "8th April 1870.

"SIR,—In reply to your letter of the 5th instant I decline to furnish you with the documents you ask for.

"Faithfully yours,
"ARTHUR CRAWFORD,
"Municipal Commissioner."

(True Copy.) RUSSEL AITKEN.

BOMBAY, 9TH APRIL 1870.

To MR. H. RICHARDSON,
LATE STAGE MANAGER, THEATRE ROYAL.

DEAR SIR,—We, the undersigned, Members of the Dramatic Profession, at present in Bombay, beg to suggest that you should, previous to your departure, devote an evening to your especial Benefit. Trusting that your friends and well-wishers will give you a substantial proof of their appreciation of your merits as an Actor and a Gentleman.—We are, Sir, yours truly,

W. B. GILL.
F. H. POLLOCK.
E. D. HAYCARTH.
ALBERTO ZELMAN.
O. DEERING.
WADDY DEERING.

BOMBAY, 9TH APRIL.

MADAM, AND GENTLEMEN,—I have much pleasure in accepting your kind offer contained in the above, and am compelled to name WEDNESDAY next, as the only available evening previous to the departure of the Australian Mail by which several of you depart. Thanking you sincerely for your timely offer, and trusting that your future professional career will be more prosperous than my late one.—I am Madam, and Gentlemen, yours very truly,

H. RICHARDSON.

DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS ONE RUPEE AND THE [ANNOUNCEMENT MUST BE AUTHENTICATED.]

BOMBAY.

BIRTH.

PUNNETT—April 10th, at Mount Pleasant,, Malabar Hill, the wife of T. F. Punnett, Esq., of a son.
ROBERTSON—April 4th, at Camp Neemuch, the wife of Major J. Forbes Robertson, Bombay Staff Corps, of twin daughters.

BENGAL.

MARRIAGE.

COURT—DUNN—April 4th, at St. Stephen's Church, Kidderpore by the Rev. A. O. Hardy, Charles Court, of the Peninsular and Oriental Steam Navigation Company, to Mrs. Jane Dunn, widow of the late Mr. W. Dunn, of London.

MADRAS.

BIRTHS.

BARNETT—April 3rd, at Trichinopoly, the wife of Captain H. C. B. Barnett, 26th Regiment N. I., of a son.
FOULKES—April 2nd, at Coonoor, the wife of Rev. T. Foulkes, Chaplain of Coonoor, of a son.
WALLACE—April 1st, at Bangalore, the wife of H. J. Wallace, Esq., 16th Lancers, of a daughter.

NORTH-WEST PROVINCES, &c.

DEATH.

McGAWAN—March 29th, at Lullutpore, Clare, daughter of Mr. and Mrs. McGawan, aged two years and one month.

The Bombay Gazette

MONDAY, APRIL 11, 1870.

CALCUTTA, it will be seen, has taken the lead in calling a meeting to oppose the shameless Income Tax. Will Bombay continue to be supine ?

WHAT has caused the deficit ? In part, no one can have any reasonable doubt, the deficit has been caused by what we may call extravagancies of administration—a multiplication of places, civil and military, and the development of patronage. But the appearance of Lord Mayo, as Minister of Public Works, and the account he has set before us, demonstrates what was obvious to inquirers before—that the Public Works mania is the root of the financial evil. When we consider how the Supreme Government, without regard to its actual means, has indulged in public works, we are almost inclined to pity Sir Richard Temple and every Finance Minister who went before him. Viewed by the light of the revenue, Lord Mayo's figures are absolutely appalling. Indian Ministers do not now, any more than at former periods, permit their outlay to be controlled by the sums really available. There is no attempt to cut the coat according to the cloth. The Minister of Public Works does not ascertain how much he can afford to spend, and having done that, decide upon what he will spend it. He resolves upon the works and imposes fresh and nefarious taxation to make up the amount required. No doubt it is very gratifying to the good nature and the vanity of a ruler to see a long list of "works of public utility" with which his name may be associated ; but he should remember that his gratification is purchased at a frightful cost to the people, especially the Europeans, whose misfortune it is to be under his thumb. It must be delightful to boast that no Government in the world ever spent so much, in a given period, on public works ; and the fact is calculated to tell upon English opinion and furnish a goodly amount of political capital to His Lordship, at least for a time. But these agreeable sensations and showy advantages form no justification for the course pursued. A private gentleman who acted like the Supreme Government would either be sent to Court, or in the hands of a Receiver. Government is able to raise the money by the sound principle solely because it has behind it many legions and can, in the last resort, forcibly take possession of money belonging to its subjects. Under these circumstances there is a certain cynicism in Lord Mayo's [illegible] reference to the public. He actually represents this utterly helpless body ; he rebukes them for neglect of duty ; he says they do not pay that attention to the proceedings of Government which the facts deserve. He makes a merit of setting the facts before them, and invites his colleagues of the "spending departments"—the members of this spending administration—to follow his august example. And having taken up this lofty position, what does he do ? He hurries a confiscatory tax through a subservient Council, and goes off to shoot wild beasts ! Nero fiddled when Rome was burning, and Mayo, Minister of Public Works, struck pigs and shot tigers, while his agents levied rupees from the public whom he lectured for inattention to his grand doings. We quite admit that there is this much to be said for the Public Works Minister—he inherited a bad system, and he has done something to mitigate its effects ; but on the other hand—where, in his speech can be found a word disapproving of the system ? Nowhere. On the contrary he glories in the amount spent and to be spent ; he reduced the excess of last year "with very great reluctance," he would have preferred to continue the expenditure, but had he done so, the excess of deficit would have been too great, even for him. Do not let it be said that this is unfair criticism. It is not, because the noble Minister of Public Works has framed his budget of expenditure exactly on the principle adopted by his predecessors ; he does not utter a word to show that he thinks it a wrong principle ; he makes not even a promise of amendment, he gives no hope that a day will come when the Supreme Government will limit its expenditure by its legitimate means, instead of augmenting the means, year after year, to meet the expenditure. Nor is the mischief confined to the fact that the evil method we have described is still in full swing. Under the existing system of managing the finances we have absolutely no security that the actual expenditure on public works in 1870-71 will not exceed the amount set apart, nor that next year, another half dozen pies in the rupee will not, upon the tyrant-plea of necessity, be added to the impost. For observe. In framing his budget Sir Richard Temple has allowed nothing for the unforeseen—we are wrong, he has allowed a purely imaginary £163,000 ! Although his budget speech is studded with facts showing that Indian finance is largely at the mercy of accident, yet he has gone on the assumption that there will be no accidents in 1870-71, just as his predecessors assumed that there would be none during their tenure of office !

Lord Mayo implores us to look at his figures, he is greedy for "public support ;" he is manifestly charmed with the multiplicity and the magnitude of his projects and grants ; he exults in the fact that, out of revenue and out of loan, he has spent in two years a sum equal to the "available income" of one, and he proudly says of the expenditure of the current year—nearly fourteen millions that it is "an effort in the direction of public improvement that has hardly ever been attempted by any other nation in the world." Cheap glory to you, my Lord, since it is secured at our cost—since you can only make and don your civic crown by levying a war-tax of oppressive amount in time of peace, since, having the power, you insist on this generation paying for benefits to be enjoyed by posterity. It is absolutely useless to criticise the figures of the Public Works Minister and Viceroy, since they are decrees of absolute power. They represent knowledge, curious but useless, except in so far as it testifies to the reckless prodigality of the State. The only criticism that may possibly be useful is a criticism of the principle on which Lord Mayo is trying to build the edifice of his own glory as a Pro-Consul. The principle, we contend, is unsound, and pregnant with severe injustice, since it involves purely class taxation, singularly grievous in its operation. The sound policy would be to say not how many works shall we build, but how many can we afford to build, and to sanction grants within the amount that may be available in any year. This remark applies to such works as it may be deemed expedient to construct out of revenue. That revenue should be the annual surplus, left after providing a margin for those unforeseen liabilities certain to be incurred in a large realm like India. The other class of expenditure on public works, that defrayed by loans, should be strictly what is called reproductive, and should be regarded by the State as an investment ; the loans being re-paid from a sinking fund made up of returns from capital invested—the revenue advancing the amount annually necessary to pay the interest. There is not in this speech of Lord Mayo even a hint that he dreams of acting on a sound and safe system, or that he intends, for a moment, to depart from the bad plan of fixing expenditure, over and above absolute requirements, and trusting to extraordinary and unjust taxation to supply the cash thus arbitrarily determined on. On the contrary, while he is revelling in schemes that will entail millions of expenditure, he has failed to lay down a single sound principle—his only idea being that, when, in the middle of a year, he falls into a panic at the notion that he may be going too fast, he must pull up abruptly and at any cost ; and forthwith hastily lay on new taxation on the plea that "the money must be had."

We feel it desirable to add that we do not impugn the sincerity and benevolence of Lord Mayo's motives. We believe that he and his colleagues have for their object the general good of the people. But Lord Mayo has lived long enough to know that purity of motive, philanthropical ardour, are no guarantees for sound statesmanship, especially in the regions of finance. He has invited criticism and we trust he will get plenty. Our allegation is that his whole system of finance is unsound, and that his Public Works finance is evil in itself and productive of evil to others. In the long run that evil will produce greater evils—it will destroy the loyalty of the European population, and not only the loyalty, it will gradually weaken that high feeling of honour, and sap into that integrity, now the just boast of the services, and the bulk of the Europeans in India.

THE HON. B. H. ELLIS, now on his way from England, may be looked for in a fortnight hence.

THE Cabul authorities have proposed to establish a dak between Cabul and Peshawur. The dak will run twice a week ; the charge per letter to be 3 annas 6 pies.

IT is in contemplation to erect a statue in the People's Park, Madras, in honour of Sir Charles Trevelyan, formerly Governor of that presidency. The local "Mail" applauds the idea.

THE "National Paper," a Bengal print, sharply criticising the increase of the income-tax, happily remarks—"We hope the Government will not repeat the blunder of killing the calf which daily produced a golden egg."

THE following addendum has been issued to the order Major-General Malcolm passed on leaving the command in Sind :—

"Major-General Malcolm inadvertently omitted to add the name of Captain Phelps, R.E., Executive Engineer, to those officers whose services are specially acknowledged. The constant references made to this officer, on points connected with quarters and public works, have always been attended to with the greatest promptitude, which has much assisted business, and added to the comfort of the troops."

LATEST TELEGRAMS.

[PER REUTER'S AGENCY.]

Via Russia,

LONDON, 8TH APRIL.

In the House of Commons last night Mr. Grant Duff, in replying to Mr. Bagwell, said that the Nawab Nazim of Bengal had been permitted, as a special favour, to present his memorial to the Duke of Argyll personally instead of through the Government of India. He added that the memorial had been sent to India for report.

Captain Greville-Nugent has been unseated for Longford.

H. M. S. transport Crocodile has arrived at Portsmouth.

UNCOVENANTED FURLOUGH REGULATIONS.

LONDON, 9TH APRIL.

The "Home News" of yesterday states that revised uncovenanted furlough rules have been forwarded to the Indian Government.

[illegible] demands of the European officials relative [illegible] facilities for taking furlough in Europe, retirement and pensions, are confused on the [illegible] the condition of the [illegible] understood that the majority of the [illegible] stubbornly oppose the proposed [illegible] local Commanders-in-Chief. The Argyll is equally unyielding in regard to [illegible] of the Horse Guards to fairly distribute [illegible] command in India between officers [illegible] different presidencies, and His Grace objects to [illegible] officers of one presidency in command of troops belonging to another.

THE IRISH LAND BILL.

The House of Commons is daily discussing the Irish Land Bill in its morning and evening sittings. The chief clauses have passed, and all opposition amendments have been rejected. Government have, however, made material concessions.

OBITUARY.

The following names appear in the obituary of the week :—Lieutenant Davis, Captain B. J. Morrison, Captain James Stewart.

Via Red Sea.

OBITUARY.

LONDON, 8TH APRIL.

Charles Green.

LIVERPOOL WEEKLY COTTON REPORT.

LONDON, 8TH APRIL, AFT.

The tone of the Cotton Market opens active and advancing.

Total weekly sales of Cotton..	94,000	bales.
" " Surats....	28,000	"
Import of " Cotton.....	76,000	"
" " Surats.....	10,000	"
Stock of Cotton.....	81,750	"
Fair Dhollera 9½d.		

SPAIN.

LONDON, 8TH APRIL, NIGHT.

Tranquillity has been restored in Spain except in Barcelona.

CANADA.

Latest advices from Canada state that great excitement has been caused there in consequence of the execution of Scott by Reille. Government have announced the adoption of an energetic policy.

ROYAL COMMISSION TO INQUIRE INTO THE PAYMENT OF OVER-REGULATION PRICES.

LONDON, 9TH APRIL, 10 A.M.

The appointment of a Royal Commission of Enquiry into the payment by officers of over-regulation prices for commissions in the army appears in last night's "Gazette."

The Commissioners are instructed to report on the extent to and manner in which the practice prevails in the army—the practice and circumstances under which a person who had paid a sum has been accustomed to receive it back on the sale of his commission, or, on the other hand, the circumstances under which the sum paid is not recoverable. The Commission is also to enquire into and report upon the degree of recognition which the practice has hitherto received from any of the public departments or overseers, and how far the statutes and Royal Warrant affecting the same have been actually enforced.

INDIAN SURGEONS.

Mr. Grant Duff, replying to Sir J. B. Bayley in the House of Commons last night, said that "employed salary" of regimental surgeons in the Indian army was comparatively small, because the "unemployed salary" had recently been raised and was considered very liberal.

The Secretary of State had communicated to the Indian Government that he would prefer that Indian surgeons should alone be prohibited from receiving 50 pent. of their salaries when they are on furlough in Europe.

MINISTERIAL CRISIS AT PARIS.

PARIS, 9TH APRIL, APT.

A Ministerial crisis has occurred here.

The resignation of M. Buffet, the President of the Council, has been accepted. The resignations of the other Ministers have either been presented or are imminent. It is believed that the entry of M. Laguerronere and of M. Magne into the Cabinet is probable.

M. Ollivier remains Premier.

The insurrection in Catalonia has been suppressed.

Telegrams from Vienna announce that the Ministerial crisis continues.

[BY INDIAN TELEGRAPH.]

THE INDIAN INCOME TAX.

CALCUTTA, 9

THE DEBATE ON THE BUDGET.

PASSING OF THE 2½ PER CENT. INCOME-TAX BILL.

THE Viceroy's Council met on Tuesday, April 5, at 11 o'clock to consider the new Income-tax Bill, and for the disposal of other business. Present: H. E the Viceroy (presiding), Sir H. Durand, Mr. Strachey, Mr. Fitzjames Stephen, Sir Richard Temple, Mr. Cowie, Mr. Gordon Forbes, Colonel Strachey, Mr. Bullen Smith, Mr. Chapman, and Mr. Cockerell.

Sir Richard Temple presented the report of the Select Committee on the Bill to amend the Currency Act of 1863. There had been no alteration made. The object of the bill, as he had already explained, was two-fold—to raise the amount of the currency reserve invested in Government securities from four to six crores of rupees, and to provide that an officer should be appointed to the Currency Commissionership independent of the Mint-mastership. The bill was passed.

Sir Richard Temple then presented the report of the Select Committee on the Bill providing for a tax on incomes.

The Hon'ble Mr. Chapman said—"This is the first time I have experienced any difficulty in voting in this Council. I readily admit that members who, like myself, are unconnected with the Executive Government, are allowed the utmost liberty of opinion on all questions that come under consideration affecting the administration of the country, and that they are allowed every opportunity for arriving at an intelligent conclusion on such questions. On the present occasion I feel the embarrassment of ignorance. On the afternoon of Saturday last, we were summoned to hear the Hon'ble Sir Richard Temple read the lengthy discourse I now hold in my hand; and we are again summoned to-day to pass a law by which a limited but influential section of the community are to be subjected to an income-tax of 3½th per cent., being 1½ per cent. more than they now pay, and this at a time of profound peace and ordinary prosperity. Now, my Lord, this is not a Right question, and I am conscious that I am no more qualified to sit in judgment on it than any other member of the public. No special information of any kind has been laid before us, and I must say that there is nothing in the hon'ble gentleman's statement calculated to assist us in arriving at a conclusion. As far as I can understand, the gist of the case is this. Last year, an over-sanguine estimate of the opium-revenue was made. This year, the Government have thought it advisable to go into the opposite extreme, and to estimate that the revenue for the year we have now entered on will be one million less than the actuals for last year. To make up this deficiency, this additional income-tax is to be imposed. Now I submit that neither the Government nor any other mortal men can foretell what the opium-revenue will turn out. If there is a surplus, which I understand is not likely, then I have no doubt we shall be told of it with great self-complacency by the hon'ble gentleman next year. But if this most precarious source of income fails altogether or diminishes in a most unexpected manner, I want to know whether the income-tax is to be the only support on which we are to fall back. My Lord, it is some eight months since your Lordship's Government awoke to the fact that, for years previously, you had been exceeding your income. I do not think it said much for the efficiency of the Financial Department that this chronic deficit should have remained so long undiscovered. But the course adopted by the Government met with general approval. They boldly faced the situation, took the public into their confidence, and made a clean breast of every thing. We well know how generously and loyally the confidence thus invited was responded to, and how readily the small section of the community on whom alone the increased income-tax fell accepted the burthen. As for the unfortunate masses, the price of whose salt was raised, they were, and probably still are, in happy ignorance of all that has taken place, or have, perhaps, this time, consoled themselves with the reflection that it was 'their fate.' Such being the state of affairs, I think we were entitled to expect the Government would, on this occasion, prove that no effort had been spared to reduce the cost of administration, and to devise means by which the incidence of taxation might be more equitably distributed. The hon'ble gentleman's statement is virtually silent on these two essential points. The reductions amount to half a million in Military, and over a million in Public Works expenditure. Now, these reductions are of an obviously arbitrary and wholesale character, and could be effected by a stroke of the pen. What I think we had a right to expect was a clear statement showing the efforts that had been made to revise the expenditure on all the great branches of the administration. But there is a complete silence on this subject. I may, by the tabular statement, that the total expenditure budgeted for is over fifty-five millions. This vast sum is crowded together under thirty heads. I submit it is quite impossible, in the absence of detailed estimates, to arrive at any sort of conclusion as to how much of this expenditure is necessary, and how much is not. For my own part, I entertain the belief very strongly that considerable savings might be effected under almost every head, by thorough and independent revisions. I believe there is an unnecessary amount of highly-paid agency employed in supervising our administration, and that, in our efforts at retrenchment, we should begin at the top and not at the bottom. I have formerly stated in the Council my opinion of the value of the control over the expenditure of subordinate administrations exercised by the Government of India, and I now, on this important occasion, deliberately state that I believe this control to be of as unsatisfactory a character as it well can be. It consists in the Finance office at Calcutta endeavouring to negative or to reduce every single application for expenditure, and that without any knowledge of what the real requirements of the several administrations are. It is a system of minute distrustful interference, which engenders a resentful spirit of opposition. In spite of all the efforts of the department, charges of all kinds continue to increase, while the machinery of Government is impeded by the friction occasioned in which the Supreme Government and the several local Governments is still under the consideration of the Government of India. I have of course formed and recorded my own opinion on the whole subject. But it is really not in my power to say anything regarding the matter on the present occasion, as I cannot tell what decision will be arrived at, or by what steps, if formed, it could be carried out.' My Lord, I do not think these remarks will satisfy the expectations of those interested in a solution of this important question. So much for the expenditure. I now turn to the receipts. And here, one cannot help being at once struck with the entire absence of fertility of resource that has been evinced. With the exception of some trifling alterations in the tariff, of too comically small a character to refer to, there is literally nothing but this increase of income-tax. My Lord, I believe this tax to be utterly unsuited to the circumstances of this country. I believe the small results obtained from it are quite inconsistent with the hostility it creates on the part of the few who are called upon to pay it, but who, nevertheless, constitute the intelligent classes of the community. The one redeeming feature in the tax is, that it falls on the native traders, who, while they benefit perhaps more than any others from the security of our rule, would not, but for it, contribute at all towards the burthens of the state. Nevertheless, they generally succeed in evading their liability, and, in my opinion, they might be got at in a far more direct and effectual manner. As to the rest of the tax-paying classes, your own servants are almost the only ones who pay the uttermost farthing. I do not say they are entitled to any credit for doing so, because they have no means of escape. But it would surely be a simpler plan, if they are to be taxed at all, to subject them to a percentage-deduction all round. Whether this would be a politic measure it is not for me, as an interested person, to say. Another class who pay the full quota are the fund-holders. I think it is a mistake to tax this description of income. Practically, by doing so, you simply diminish the public credit, and will be obliged to borrow on proportionately less favourable terms. Then, as regards the mercantile and non-official European community, this class already contribute largely toward the Customs-revenue, and I cannot see the justice of specially subjecting our countrymen to additional imposts. Lastly, with regard to the great landed proprietors and agricultural classes I think the simplest plan would be directly to enhance their land-revenue. My view of the income-tax, on the whole, is this: It should, I think, be ordinarily maintained at a minimum of one per cent., if only with the object of keeping up the machinery requisite for its assessment and realization. It should be kept in reserve to meet the exigencies of a war or other unforeseen contingencies. I believe the loyalty of the people would induce them readily to pay, under such circumstances, what they consider to be an intolerable burthen in ordinary times of peace and prosperity. The conclusion I have arrived at is, that the Government have failed to satisfy us of the necessity for this extreme measure. Nor do I consider we can be satisfied that sufficient efforts towards retrenchment have been made. My Lord, I can truly say I have been much perplexed as to the course I should pursue on this occasion. After much anxious thought, I think that, constituted as the Government of this country is, I should not be justified in voting against the bill. In refraining from doing so, I beg to dis claim all responsibility for a measure the reasons for which I have had no opportunity of making myself acquainted with, and which, on the face of it, is opposed to my own judgment.

Mr. Bullen Smith was the next speaker. He had an amendment to propose that, instead of "six pies per rupee," the rate should be one per cent. He was fully conscious that he had no hope of success; for he was sure the views expressed in the Budget Statement were not merely personal, but might be taken as the collective decision of the Executive Council. But although he had no hope of carrying his amendment, yet he moved it for the sake of the opportunity it would give him of discussing the point. He bore testimony to the fulness of the budget statement, and he felt that a care had been bestowed upon it which deserved all praise. He wished, however, he could say that it was satisfactory, and that what it set forth rested on principles of solid finance. There was in it that which was likely to shake confidence, and in its present form he did not consider that it merited approval, with of course some great exceptions. The proposed rate of income-tax he regarded as a measure of unexampled severity—a tax that might, or rather should not be availed of, except in times of direst necessity. Soon after he had taken his seat in Council, a proposal had been made to double the rate of the tax. On that occasion he gave a silent vote, because sufficient cause had been shown that the case was one of emergency. But that the Government was entitled to help. He never dreamed, however, that the impost was to be continued, that the augmentation was to be retained. And still less did he imagine that this unpalatable tax—and to the Government unprofitable tax—would be raised to 3½ per cent. The Council might remember that H. H. the Maharajah of Jeypore was present when the tax was doubled; and that, in giving a reluctant consent to it, he had described it as odious to the people. Nothing could be truer and more effective than the Maharajah's condemnation of the measure; and Sir Henry Durand had at the time confirmed it. Sir Richard Temple had taken the remark up sharply, saying that it was not a tax on the people, and that it fell on barely one in a thousand. Accepting that defence, in what sense of equity and justice could he now ask them to pass this bill for a tax of six pies on every rupee earned? It may be a very convenient method of making an account, and making it tally: but surely it was not sound finance. It might not to them—it might not to the better-conditioned middle classes—represent privation; as smaller balance at the banker's is all that it might represent. But looking at the bill in its general operation, it would not be difficult to see that it would be a source of sad difficulty to others. The small fixed incomes of the many that it will affect have recently diminished in value; prices have risen, and the tax will fall on the smaller incomes with a severity of which those better circumstanced can know nothing. The services of many of the latter class have frequently been the subject of encomium, and it had, no doubt, often carried delight to them to learn of the approval with which their endeavours to carry out the views of Government had been regarded. But he would venture to ask whether, if this measure should be carried out, a burden of anxiety might not fall upon them, which would interfere with their ability to work—not affecting the character of the workers, but the character of the work. And then, where and when is this multiplication to stop? He thoroughly distrusted the figures of the budget, and occasion might arise convenient to Sir Richard Temple to venture further than he had gone. According to one of Sir Richard's predecessors in office, the income tax is a mighty engine of reserve to serve the State in time of need. And wherefore in a time of profound peace, should this terrible weapon be brought into play, that when there is no reason to be alarmed, the vision of prosperity should be declared to be purely visionary. None of the proposed changes in the customs were important, excepting the release of the duty on shawls. He might have deemed it an inconsistent measure, but that it had been explained that it was not in the ordinary, but in a political view that the exemption had been contemplated. On the list, however, on which the light of political economy might have taken the opportunity of shining, was grain, on which the export duty was to remain intact. When the subject was under discussion some time ago, Mr. Massey had given a distinct pledge to the effect that if it should be found that the duty affected trade, the Government would afford immediate relief. He had waited a short time ago on Sir Richard Temple, and asked him to redeem that promise. He had pointed out that the duty, representing nearly six per cent., had caused considerable depression, and was regarded as a grievous oppression. The Bengal rice trade had decreased by one-third, and in places drawing their supplies from here by one-half. He had likewise pointed out the competition of Bangkok and Saigon, and showed good reason for the granting of the relief which Mr. Massey had promised. He had asked Sir Richard to redeem that promise, and had left his room, thinking he had made an impression. He had also spoken to him regarding the trade with China. But he had been disappointed. Sir Richard seemed to believe that the trade would revive, and that the depression was not due to the duty, but to the poor crops and the bad times. He did not share in the Finance Minister's ideas, nor in his hopes based on a bumper crop this year, and of famine in a far-distant market. These were very poor foundations for building hopes of the revival of a trade suffering from other causes. The paragraph in the budget statement relating to the income-tax contained some very unusual facts relating to opium. The opium revenue was declining, and would continue to decline. It might not become extinct, but it would soon cease to be an important item in our revenue estimates. The rate per chest fixed was moderate: he was not prepared to say that he should have liked it to have been less. But the average price in China had recently been about 470 dollars per chest, although last evening it had been reported at 513 dollars. The price in China had fallen by about 120 dollars in one year, and he feared the trade would soon be found unprofitable. He had apprehensions that the trade would be reduced, and the prices would further fall in the competition with the China drug. The Chinese officials have recently been priding themselves on the fact, and fostering the cultivation for the sake of gain. He could not propose any specific motion on this subject, but feeling keenly, as business-men may do in all such subjects, he trusted the difficulties would be tided over. He feared that the free expenditure in the P. W. Department had much to do with these difficulties. The revenue was insufficient to bear the strain. There was ordinary expenditure, and there was extraordinary expenditure, how much of one or the other he could not say; but they consumed a large proportion of the revenue. Dealing thus, however, with the revenue, he considered scarcely just and fair. If the Government set a great value on those purposes of finding a way to it to devote a large share of its funds, why should it indent on the revenue of the year, and why not borrow—getting terminable loans, and paying the interest from the year's revenue? Sir Richard Temple ought to have seen long ago how the finances stood; and if he had planned and recommended a loan, he would only have had to announce his offer. He would be of avail that he should oppose the new income. His excuse was that it would be the only opportunity he would have of opposing it, which, although it affected only a limited portion of the country, was one of the most obnoxious that could be devised.

Mr. Cowie spoke next. It was supposed he said that the opinions of the non-official members of the Council would have some weight in its divisions. But it was nothing of the kind. Each member simply said what he thought on the subject, and the Government having made up its mind, did as it liked. He might, however, observe on the poverty of invention which the budget manifested. There were many other points for taxation. A succession-tax, for instance, and tobacco-tax. The former—an income-tax on the dead instead of on the living—had, to a certain extent, been approached in the recent Court Fees Bill. He would strongly urge the consideration of this measure, but the Finance Minister feared to enter where others dared to tread. Again he could not understand why, in the face of a deficit, a permanent settlement, granted 77 years ago, under great-touched, while, on the face of all things, there was change, while laws and constitutions were constantly being changed, and while year after year we carry on with a deficit which might be effectually remedied by the resumption, making the wealthy landholders pay their fair share towards its liquidation. He had intended to give notice of an amendment fixing the income-tax at 2 per cent. But as he had failed to do so, he would second Mr. Bullen Smith's amendment.

Mr. Fitzjames Stephen added a few words. He was not sufficiently informed to say much, but he believed that the condition of the finances and the subject of taxation had received the most anxious attention, and he would support Sir Richard's proposition.

The Hon'ble Mr. Strachey said an hon'ble member had told the Council that no sufficient reason had been shown that the establishment of the income-tax was a necessary one, and that the deficit might have been made up by other means. Doubtless Sir Richard Temple would make a reply to these observations. One necessary question to ask was, what was the cause of the deficit? or what were the causes of the deficit of past years? The conditions in which they found themselves did not arise from any falling-off in the great branches of their national wealth. It was necessary there should be no misconception on the part of the public on this point. During the last six years the gross revenues had risen from 46 millions to nearly 53 millions in the year just finished. The receipts of the year 1869-70 were much larger than any preceding year in the history of India, and that was not owing to further taxation. Every great branch of revenue, except opium, had gone on steadily improving. He would illustrate this by the five great sources of revenue for the year preceding that which had just ended. The hon'ble gentleman then showed, by a reference to former budgets, that in the items of assessed taxes, excise, customs, salt, and stamps, the revenue had shown a constant tendency to increase. It was clear, then, from the figures he had laid before the Council, that there had been no falling-off of the revenue. To what, then, were the financial difficulties into which they had fallen attributable, particularly as the present time was a time of peace and of apparent prosperity? The hon'ble gentleman answered this by a reference to what he had stated in November last, that there was and must be, from the necessities of the case, uncertainty in Indian finance, arising from temporary accidents, and the imperfect development of our financial system. He was of that opinion still. The reason why there was a deficit, in spite of the Government revenues showing a tendency to increase, was that the growth of expenditure had gone on with too great a rapidity. This was shown by the fact that as soon as they became aware of their position some six months ago, retrenchments and reductions were ordered, and were carried out with such vigour that they had reduced the expenditure of the year just ended by one and a half millions as compared with the year 1869-70, and by 2½ millions as compared with the expenditure of 1868-69. He thought the fact that these reductions had been found possible evidenced that we had been committed to an unnecessary expenditure. There had been unnecessary increases to establishments. If he were asked why those increases to establishments were allowed, he would say that they really did not know that they were spending more than they could afford. His hon'ble colleagues, Messrs. Chapman and Bullen Smith, seemed to be of opinion that Government had not been doing anything to make things satisfactory, and that they had, in fact, drifted on from bad to worse, without doing anything to mend matters. Nothing could be more unjust than a statement of that kind. Some six or seven months only had elapsed since Government told the public, in the most unreserved manner, everything that it knew regarding the real condition of our finances. As a matter of fact, therefore, they had, during the last few months, taken a course which would have had the effect of improving the balance between income and expenditure to the extent of more than 2½ millions sterling. It was unjust, therefore, to talk as if the Government had done nothing. It was unhappily true that, notwithstanding all that the Government had done, even if the income-tax remained at 2 per cent. at which it had been recently fixed, there would have been a deficit for the current year—there would, indeed, have been a sum of three quarters of a million to make good. It had been said, what confidence was there for the future? It was impossible, from the nature of the case, to state altogether fully the grounds upon which the Government believed that those estimates might be realized on. Unless people had had an opportunity of knowing the labour which had been bestowed on the framing of the estimates, and the system on which they had been framed, it was perhaps hardly to be expected that the public should implicitly receive them. But, for his part, he believed that the estimates for the ensuing year were as correct as it was possible for the Government to make them. Thanks to Mr. Chapman, the Financial Secretary, to whose abilities he had, on more than one occasion, borne public testimony, the estimate had been framed in a totally different manner to anything which had been attempted before. He could say, from what he knew, that the estimates deserved the confidence of the public. One and a half million must be provided if the income-tax were to be reduced two per cent. Now, how was this sum to be provided? Could it be done by reduction of expenditure? It had been said, why could they not reduce the expenditure, or diminish, by ¾ of a million, the grant for public works? He thought that both the Council and the public should fully understand what had been done in that direction. The honorable gentleman then, at considerable length, entered into details of the expenditure of that department, showing the reduced expenditure consequent on reduction of last year as compared with the expenditure of previous years. It was difficult to make reductions in such a department. Besides, it was often a doubtful economy. By stopping works of great utility in progress, there might be more loss than gain. The result of the reductions that had been effected was that they had own establishments largely in excess of what was required for the works in progress. He might illustrate his remarks by Calcutta. There where huge buildings—all exhibiting the same half-finished appearance—stopped for want of money. The question really was, whether, in what had been done, the reduction of expenditure had not gone to too low a point? The hon'ble gentleman then replied to the remarks of Mr. Chapman, to the effect that there was scarcely any branch of the public service in which other reductions might not be made, and gave his reasons at length for taking objection to Mr. Bullen Smith's suggestion, that some of the larger heads of military expenditure, such as the ten millions to be spent upon barracks, should be raised by loan. The main reason was this, that borrowing for such a class of works was bad in principle, and that the cost of barracks should be met from revenue. Mr. Strachey quoted copiously from a despatch recently sent home to the Secretary of State, which extracts went to show that the Government of India had unanimously set their face against resorting to borrowing for such works. The hon'ble gentleman then replied to Mr. Cowie's suggestion for a Succession duty, which, for the present at least, appeared to him to be impracticable, though it was a subject for the local authorities to discuss. What, then, after looking to all sources, were the means left to make good the three quarters of a million deficit if the Income-tax for the current year were not enhanced? Sir Richard Temple answered—by the Income-tax. He (Mr. Strachey) endorsed that view: he believed it to be the only measure practicable. He agreed with Mr Chapman as to the enhanced rate. If he did not firmly believe that it would only last for the present year, nothing would induce him to consent to it. He would prefer to see a low rate of Income-tax kept as a permanent part of our financial system. By keeping the machinery in order, we could add one or two millions to our revenue at any time. But if in the time of prosperity we raised the Income-tax to an excessive amount we should shut ourselves off from the most productive source of revenue in the time of danger. Mr. Strachey then gave it as his emphatic opinion that there was only one way of setting the financial house in order, and permanently keeping it so; and the credit of that discovery was due to the Madras Government. It was shortly this—don't expend imperial revenues upon local objects, but give the local Government a discretionary power to raise their own funds for purely local purposes. Until this was done, the Indian finances, in his judgment, would never be put upon a sound footing.

Sir Henry Durand, returning to what Mr. Bullen Smith had observed regarding the debate in November last, said that he had spoken and voted then, believing the Income-tax would be a temporary measure. He concurred on account of the exigency. When it was, for the first time, imposed in India, it was temporary. Mr. Laing revived it; Sir Charles Trevelyan extinguished it, as unsuited except in an emergency. It was re-imposed during Sir John Lawrence's period of office, and adopted as a policy. He had agreed with H. H. the Maharajah of Jeypore that the tax is odious to the people, but at the same time felt bound to support Sir Richard on account of the emergency. On the same grounds he again supported the measure, although it would increase within six months equalled what Mr. Wilson had proposed in a time of great emergency. He was unwilling to interfere with the full-swing of the financial system, or to alter it while it was in full play. Although hostile to it—looking upon it as a War-tax—he nevertheless would vote for the measure. He concurred with much that had fallen from Messrs. Bullen Smith and Cowie on the very moderate amount of the surplus showed an anxiety that no more had been raised than could be helped. He might have ventured further—so far as the military debt was concerned—and showed how every effort had been made to reduce expenditure; but he considered—in a matter so complex as reducing the strength of an army with so many different views on the subject amongst those who were concerned in the responsibility, and with the great responsibility in view that the War Secretary bore—it would be wiser, not to enter into any exposition. The attempt at army reduction had been earnest, great, uncompromising, and thorough. But he could say no more than was done except how warmly Sir Richard had entered into the proposals. They were in a state of suspense, although perfectly prepared to carry out any reduction ordered by the Home Government. He felt inclined to say more with regard to the administration of the country, as well as to the military system; but the Finance Minister was not the place to discuss these subjects, and until they were settled, they were better in the Executive Council. As to one thing, however, he hoped there could be no doubt—the earnestness of the Government of India in initiating these reforms, and the co-operation of the local Governments. It was not believed that we should be able to maintain our position if we allowed the financial credit of the country to suffer—and the State would not be acting honestly towards those for whose interests they were bound to administrate, if they did not, casting all other considerations to the winds, endeavour to remedy what at best must be called a disastrous state of things. Although they had reduced the deficit for this year to the sum of £652,000, yet if they had not taken those steps which were commenced at Simla, they would now, instead of being in a state of deficit for that amount, have to deal with one of £2,100,000. All this was due to the retrenchment steps taken, and some abnormal receipts in the shape of windfalls. With regard to reductions, the utmost that could be done at the time had been done. His Excellency then invited the Council to take a glance at the items in respect of which reductions had been effected, and also at the items in respect of which increases had occurred. Where they had control, that control had been exercised vigorously. But there were certain departments in which no control could possibly be had. In the item of law and justice there had been an increase for which improvements in the service must be taken. In the matter of railways, there was a sum of £1,200,000, over which the Government exercised no control. His Excellency, while regretting that for obvious reasons Sir Henry Durand could not make the statement in regard to the particular department over which he presided, yet he would observe that in the recommendations that had been made, they had not proposed to reduce the European army by a single fighting man. The same might be said in regard to the native army, efficiency having been kept readily in view. Only such an army as was consistent with security and with efficiency was sought to be maintained. In September of last year, His Excellency wrote a minute on the Public Works Department, under which reductions involving a saving of £790,000 had been effected. This, he was bound to say, had brought hardship, but it brought great good. As Colonel Durand had stated, it was impossible to enter upon a discussion of the army question; but it was fair to say that a sum of £450,000 would be saved this year from the military defence of the empire. They were not without hope that certain other of the proposals of the Government of India would find acceptance at the hands of the home authorities at no very distant date. It had been said by some of his colleagues that there were other means of supplementing revenue than by an Income-tax. But he had little faith in the sources of taxation which had been proposed at the lower end of the table. One proposal was that we should begin from the top instead of from the bottom. He was not aware of any considerable decrease of salaries.

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His Excellency was glad that his hon'ble friend had spoken with reference to reduction of appointments, as it gave him an opportunity of saying something on that point. His Excellency then referred to contemplated reductions in the Police, which would not interfere with the efficiency of the force. What had been the effect of the reductions on the *personnel* of the establishments? He had heard tales of great hardship and of reckless disregard to personal interest. Now, what was the fact? The result had shown that only 61 officers had been struck off. Of these 39 had been re-employed, and seven were waiting for employment; the remainder had been recommended for employment; so that on that score the Government of India could not be accused of hardness. His Excellency was inclined to think that for all the practical purposes of taxation, an Income-tax would touch the trader much more effectually than a Licence-tax. As regards another proposal that had been made—namely, to repeal the law relative to the permanent settlement—he would only say that to disregard a settlement that had been solemnly entered into by Government with the proprietors of the land for the purposes of increasing our financial resources, was a proposal that never could for a moment be entertained by Government. His Excellency next adverted to some of the remarks of Mr. Bullen Smith, which, he observed, had been advanced with great ability and clearness. The tax on shawls was the result of an arrangement and treaty made with the Maharajah of Cashmere and with the Ameer of Yarkand for a right of free trade in Eastern Turkistan. The export duty on grain His Excellency could not defend. But it was essential first to consider the general exigencies of the country. The tax was objectionable, yet, at the same time he was not prepared to say that there were not other interests in India, such as the duty on sugar and the tax upon salt, that equally called for consideration. He hoped the day was not far distant when they would be able to repeal the cotton duties. It had been proposed to tax tobacco. No doubt, tobacco was a very proper thing to tax. But there was already a duty between Europe and India—in the one case it was a luxury, in the other it was a necessary of life. To His Excellency's mind the commodities of the poor of this country were sufficiently burthened without taxing them further by putting a duty on tobacco. These remarks pointed to one conclusion, that there were really no other eligible forms of taxation than the one the financial member had resorted to, and therefore to twit him about his "poverty of resource" and "want of invention" had really no foundation in fact to support it. His Excellency then glanced at the subject of conferring upon the local Governments power to deal with local improvements by local taxation. If greater economy could be obtained by this method, there was no reason why it should not be adopted.

The Bill was then passed, Mr. Bullen Smith's amendment being lost.

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THE VICEROY'S SPEECH ON PUBLIC WORKS.

DELIVERED, AFTER THE FINANCIAL STATEMENT, ON APRIL 2.

HIS EXCELLENCY said—I am anxious on this occasion to deviate somewhat from the usual course, and to make to my colleagues in this Council a statement with regard to the proceedings of the past and ensuing year of the great Department of Public Works, of which I am the member of Council in charge.

I believe that great advantage would be derived if this practice were more generally adopted, and if members of Council in charge of the great expending Departments of this Government would take advantage of the production of the Budget annually to lay before their colleagues a short abstract of the mode in which those great sums of money have been, and are to be disposed of, in order to give to the public an opportunity of knowing in detail how these large sums of money are likely to be expended.

I think, therefore, that in adopting this course I am adopting a course which is now pursued in almost every Government in the world—namely, that at certain periods of the year, even under the most absolute rule, ministers do, on their responsibility, make statements on the position of many of the departments over which they are called upon to preside.

Should the course that I now propose to take with regard to Public Works receive the general approval of the public, I purpose to follow that practice to another year, and endeavour to induce some of my colleagues to make similar statements with regard to other of the expending departments.

No other opportunity is likely to occur. I regret that the hour is so late, but still I am anxious that at the earliest possible moment, the public should be placed in possession of those important facts. I now venture to invite the consideration of my colleagues.

Many of these facts which I now bring forward, and state to the Council, would hereafter be laid before the public in ordinary course, but we are all aware that when facts such as these are merely stated in various departmental reports, they are scattered over a great length, and in a somewhat disjointed form; and hence it is that these matters do not receive from the Indian public that fair attention which their importance deserves, and I think the Government would obtain much advantage from wider criticism and greater discussion of these subjects by those who take an interest in public affairs.

With this short preface, I propose to make as brief a statement as I can, as to the expenditure of the Public Works Department during the past and ensuing years. The total estimated expenditure on public works in England and India for 1869-70 will be about £3,000,000.

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This great sum will be divided into two heads, viz., ordinary and extraordinary expenditure; the ordinary able to pay out of the revenues of India, and the extraordinary, that which is to be defrayed by loan.

Mr. Chapman's remark that this year he had fallen into the opposite extreme, underestimating the opium revenue. He was sorry to inform his hon'ble friend that, up to the moment of that sitting, the advices from China were by no means favourable. If Mr. Chapman chose to satisfy himself on the point, he would refer him to the hon'ble colleague near him (Mr. Bullen Smith), whose authority on such matters was second to none in India. He anticipated a further fall in the price of opium, and he had allowed for the fall, supposing it to be by regular steps, at Rs. 850 per chest. If, on the other hand, the fall should be by a jump, so to speak, then his estimate might be in error. At the same time, he retained his confidence in the estimate. As regarded Bengal opium, the most confidence information that than he could in respect of that of Malwa; and therefore he was the better able to guard against a possible mischance in the market. His hon'ble friend had spoken of a long undiscovered deficit, for which the Financial Department was to blame. If his hon'ble friend would only read his last year's financial statement, he would see there a great deal said about deficit. The whole burthen of that statement, in fact, was "deficit." Sir Richard then replied to Mr. Chapman's allegation, that he ought to have shown that no effort had been spared to reduce expenditure, emphatically asserting that he had done so. He also combated Mr. Bullen Smith's declaration, that the tax pressed peculiarly hard upon Government's own officers. Sir Richard believed that the tax had always been paid cheerfully from that source. Sir Richard dwelt at length upon sundry objections that had been advanced against his Budget, and endeavoured to point out that the Income-tax was the only tax that could be put in motion to realize the sum wanted with any degree of certainty. All those who referred him to an untried source of taxation forgot that the Government had to clear themselves of a deficit; and in order to do so, it was very necessary to have a means that was reliable. Now, even supposing for the moment that a Tobacco-tax or Succession-tax were practicable, there was no means of knowing what these would yield, and therefore it was that the Income-tax was their only source of help, as they knew to what extent it would enable them to recoup the finance of the country.

His Excellency the Viceroy said he was not surprised at the various criticisms that had been offered—and with considerable force—on the proposals of Council. It was very easy to find fault with any new tax, but it was not so easy in a financial difficulty to propose any effectual substitute. It should be borne in mind that they were dealing with finances which were at that time in a most unsatisfactory state. It had been rightly stated—and it could not be stated too often—that, from the year 1866 to the present time, these had been in a chronic state of deficit. It was his opinion, looking at the mighty interests at stake, and to the great industrial undertakings which it was their duty to perform, that it was also their bounden duty, by every effort, to relieve the State at the earliest possible moment from that unfortunate deficit. He did not believe that we should be able to maintain our position if we allowed the financial credit of the country to suffer—and the State would not be acting honestly towards those for whose interests they were bound to administrate, if they did not, casting all other considerations to the winds, endeavour to remedy what at best must be called a disastrous state of things. Although they had reduced the deficit for this year to the sum of £652,000, yet if they had not taken those steps which were commenced at Simla, they would now, instead of being in a state of deficit for that amount, have to deal with one of £2,100,000. All this was due to the retrenchment steps taken, and some abnormal receipts in the shape of windfalls. With regard to reductions, the utmost that could be done at the time had been done. His Excellency then invited the Council to take a glance at the items in respect of which reductions had been effected, and also at the items in respect of which increases had occurred. Where they had control, that control had been exercised vigorously. But there were certain departments in which no control could possibly be had. In the item of law and justice there had been an increase for which improvements in the service must be taken. In the matter of railways, there was a sum of £1,200,000, over which the Government exercised no control. His Excellency, while regretting that for obvious reasons Sir Henry Durand could not make the statement in regard to the particular department over which he presided, yet he would observe that in the recommendations that had been made, they had not proposed to reduce the European army by a single fighting man. The same might be said in regard to the native army, efficiency having been kept readily in view. Only such an army as was consistent with security and with efficiency was sought to be maintained. In September of last year, His Excellency wrote a minute on the Public Works Department, under which reductions involving a saving of £790,000 had been effected. This, he was bound to say, had brought hardship, but it brought great good. As Colonel Durand had stated, it was impossible to enter upon a discussion of the army question; but it was fair to say that a sum of £450,000 would be saved this year from the military defence of the empire. They were not without hope that certain other of the proposals of the Government of India would find acceptance at the hands of the home authorities at no very distant date. It had been said by some of his colleagues that there were other means of supplementing revenue than by an Income-tax. But he had little faith in the sources of taxation which had been proposed at the lower end of the table. One proposal was that we should begin from the top instead of from the bottom. He was not aware of any considerable decrease of salaries.

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Subscribed and Paid-up Capital	£3,200,000
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AGENTS IN IRELAND.—{The Munster Bank, Limited. The Belfast Banking Company.
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CHIEF MANAGER—Victor Kresser, Esq.
BRANCHES AND AGENCIES.

Shanghai.	Foochow.	Calcutta.	
Hankow.	Yokohama.	Bombay.	

London.
BOMBAY AGENCY.
The Bank grants drafts at Current rates of Exchange on the London and the Country Banks. It also purchases Bills and grants Drafts payable at its various Branches in India, China, and Japan.
INTEREST.
On Fixed Deposits will be allowed, payable half-yearly, as follows:—

12 Months	6 per cent	per annum.
6 „	5 do.	do.
4 „	3 do.	do.

All Letters should be addressed, and Hoondies made payable, to the Agency and Shanghai Banking Corporation.
Any information as to rules of business may be obtained at the office or by letter to the Agent. R. STEVENSON,
Bombay, 9th April, 1869. Agent in Bombay.

AGRA BANK (Limited).—
Capital—£1,000,000 (One Million Sterling).
In 100,000 Shares of £10 each.
HEAD OFFICE—Nicholas Lane, Lombard Street, London, E.C.
LONDON BANKERS.
The Bank of England
Messrs. Glyn & Co.
AND
The National Bank of Scotland.
Edinburgh Branch—17 St. Andrew Square.
BRANCHES IN INDIA AND CHINA.

Calcutta	Agra.	Kurrachee.	Shanghai.
Madras.	Bombay.	Lahore.	Hongkong.

The Bombay Manager grants Bills of Exchange at the following London at 6 months sight at 1/11 11/16 per Rupee.

6	do.	1/11	7/16 „
3	do.	1/11	15/16 „
2	do.	1/11	2/8 „
1	do.	1/11	3/8 „
		1/11	1/4 „
Scotland		1/11	1/4 „

Notes payable throughout Europe ..../11 1/4 „
Deposits at six months' sight are granted for sums under £50, under £20 are only drawn for on demand.
INTERESTS.
On Deposits repayable on demand will be credited half-yearly (on 30th June and 31st December) at the rate of 2 per cent. per annum on the minimum monthly balance not exceeding Rs. 1,00,000 upon all accounts the balances of which have not during the six months fallen below Rs. 1,000. When such loss has been the case, no interest will be allowed.
Deposits subject to Months' Notice of ... 3 per cent. per ann.
Do. 6 do. 4
Do. 12 do. 5
The Bank takes charge of Government Paper and other Securities for constituents without charge.
All Drafts or Hoondies forwarded for realisation should be made payable to the Agra Bank (Limited), or order.
Hours of business, 10 to 3; Saturday, 10 to 1.
EDWARD MORRISS, Manager.
Bombay, 9th April, 1870.

GRINDLAY, GROOM, & Co.
PASSAGES to SUEZ and Europe Engaged, and Baggage Received and Shipped.
PAY and FUND ALLOWANCES REALIZED.
CIRCULAR NOTES and SOVEREIGNS SUPPLIED.
BILLS GRANTED on Messrs. Grindlay & Co., London, at the exchange of the day.
Bills drawn on Messrs. COUTTS & Co., London, for sums of £100 and upwards at three days to six months after sight.
APPROVED DRAFTS on Calcutta and Madras on demand, and Government Currency Notes of any Circle of Payment received at par.
CORRESPONDENTS—
GRINDLAY & Co., LONDON.
GRINDLAY & Co., CALCUTTA.

FOR SALE.

FOR SALE, PAINTS and OILS from the Manufactory of Messrs. JOHN MATHEWS & Co., HATTON GARDEN WORKS.
PAINTS,—White, Green, Black and Chocolate.
Zinc Metallic White.
White Zinc.
White Lead.
Red Lead.
Oxide of Iron.
OILS.—Boiled and Raw Linseed.
Apply to the Agents in Bombay,
14, Meadow Street. OWEN & OKELL.

FOR SALE, on Commission, at the Rooms of BOMANJEE DOSSABHOY, Commission Agent, next to the Bank and Trust Society.
Just Landed ex Kengoon.
A very handsome English-built waggonette by Ness of Liverpool.
A ditto ditto travelling phaeton by ditto.
A ditto ditto small pony dog-cart by ditto.
Also,
Two nearly new English-built light park phaetons.
Two ditto ditto four-seated Broughams with circular glasses on front.
Just Landed ex Talbot.
A new and neat light single-seat miniature brougham with sliding glasses on front by Ness Brothers, London.
A new velocipide.
Also,
A second-hand English-built full-size miniature brougham, by Holmes of Derby.
2 second-hand single-seat English-built office brougham Price Rs. 400 each.
Just Landed.
3 first-class new miniature broughams with circular glasses on front, open backs, painted dark blue and lark green and lining to match.
2 ditto very handsome and light Buggies with shifting bodies.
2 ditto ditto dog-carts with ditto
Just Unpacked.
A fresh batch of plane and neat buggy dog-cart, gig and carriage harnesses, with double stitches and warranted German silver furnitures.
A few four in hand whips.
The property of a Gentleman.
A second-hand English-built miniature brougham in excellent order.
Just Landed.
A very handsome English-built new four-seated open-carriage with movable glass shutters by W. Knross, London.
The Properties of Gentlemen.
2 second-hand English-built light four-seated open-carriage.
A first-rate high-wheeled Malvern dog-cart by McNaught and Smith.
Just Landed ex Fifeshire.
A new English-built self-driving or Patent phaeton with lamps, pole and shaft by Ness.
A Velocipide.
The property of a Gentleman.
A very handsome light miniature Landau Sociable with lamps, pole and shaft by Ness.
A nearly new light English-built buggy.
The property of a Gentleman.
A nearly new light English-built mail phaeton by Lewis.
Just Landed.
A very handsome mail phaeton by Kinross.
A new English-built cab buggy on C. springs, by Silk & Sons.
The property of a Gentleman.
A light curricle, with pole and bar and a spare shaft to convert it into a Dog-cart at pleasure, by Pearce and Countas, Longacre, with two harness saddles.
Just Landed.
A fresh batch of new Malvern dog-carts, painted differently with patent leather dashes, wings to sides, Collins' patent axles and lanewood shafts.
Just landed.
Several pairs of spare circular Glasses for miniature brougham of different sizes.
Few Iron Lifters for greasing Carriages.
Several other new and second hand. Different kinds of carriages to be seen in the other Godown, about 30 yards from the rooms of the undersigned, on application.
BOMANJEE DOSSABHOY,
Auctioneer and Commission Agent.
Commission Rooms, Esplanade, Bombay,
11th April 1870.

FOR SALE.

TO PRINTERS and Others.—For SALE, a large quantity of French DOUBLE FOOLSCAP PRINTING PAPER, at Rs. 3-4 per Ream.—Apply to the Manager "Bombay Gazette," Meadow Street, Fort.

FOR SALE, at T. CHATELAIN MONTANDON.
A very great choice of WATCHES, JEWELLERY, CLOCKS, MUSICAL BOXES, by the best makers.
Repairs in Watches, Clocks and Jewellery undertaken and carefully made.
T. CHATELAIN MONTANDON.

WINES, SPIRITS, BEER, &c.

CUTLER, PALMER, & Co.,
WINE MERCHANTS,
TO
HER MAJESTY THE QUEEN
HIS ROYAL HIGHNESS THE PRINCE OF WALES.
AND
THE PRINCIPAL LONDON CLUBS.

DEAN LANE—BOMBAY.
ESTABLISHED IN BOMBAY IN THE YEAR 1842, AND IN LONDON AND BORDEAUX 1815.

LONDON HOUSES	{Wholesale and for Export only—Tower Bonded Vaults, Retail—Charing Cross Railway Arches.
BORDEAUX HOUSE	{Wholesale and for Export—Place du Champ de Mars.

REPRESENTATIVES IN ALL PARTS OF THE WORLD.

WE respectfully solicit a continuance of the support of MESSES, GENERAL MERCHANTS, and EUROPEAN RESIDENTS of WESTERN INDIA, to whom, from the position we occupy on the market we are enabled to offer better value than our competitors in Bombay.
To Merchants and General Dealers our Terms will be found more liberal both with regard to Credit and Discounts.
Detailed particulars will be afforded at our Offices in Dean Lane.

CLARETS.

	Qts. per doz.	Pts. per doz.
1—CHATEAU LATOUR, or MOUTON, Gold Capsule, Labelled & Branded	Rs. 32 0	Rs. 17 0
CHATEAU RAUZAN, „	„ 25 0	„ 14 0
CHATEAU LEOVILLE, Blue capsule, „	„ 22 0	„ 12 0
CHATEAU PALMER, Blue capsule, „	„ 22 0	„ 12 0
CHATEAU LAROSE, Yellow capsule, „	„ 18 8	„ 10 8
ST. JULIEN, Green capsule, „	„ 17 0	„ 10 0
MEDOC, (Cantenac) Red capsule „	„ 15 8	„ 9 0
MEDOC, White capsule, „	„ 13 8	„ —
SAUTERNE, Red capsule, „	„ 22 0	„ 12 0

BURGUNDIES—RED OR WHITE.

CHAMBERTIN, Labelled and Branded	Rs. 32 0	Rs. 17 0
NUITS, ditto	„ 26 0	„ —
MACON, ditto	„ 21 0	„ —
CHABLIS, ditto	„ 22 0	„ —

DRY CHAMPAGNES.

MAGNUMS, Finest Dry	Labelled Rs. 74 0
FINEST BRITISH SPARKLING, Gold Foil,	„ 36 0 Rs. 19 8
FINE SPARKLING, Silver foil	„ 32 0 „ 17 8
GOOD SPARKLING, for Ball purposes }	do. „ 27 0 „ 14 0

GERMAN WINES.

NONPAREIL SPARKLING HOCK and MOSELLE, Gold foil, Labelled and Branded	Rs. 36	19 0
SPARKLING HOCK and MUSCATEL MOSELLE, Silver foil	„ 32	17 8
MOSELLE, Still, BRAUNSBERGER	„ 25	„ —
HOCK, JOHANNISBERGER	„ 34	„ —
„ „ MARCOBRUNNER	„ 34	„ —
„ „ FORSTER TRAMINER	„ 34	„ —
„ „ RUDESHEIMER	„ 26	14 0
„ „ HOCHHEIMER	„ 23	12 8

SHERRIES.

	Qts. per doz.	Pts. per doz.
AMONTILLADO, very choice and superior	Rs. 32 0	—
AMOROSO, very choice, full flavoured, soft, pale	„ 28 0	—
SHERRY, GREEN SEAL, full bodied, light gold colour, nutty and dry	„ —	„ 22 0
do. BLUE SEAL, extra pale, and dry and delicate	„ —	„ 22 0
do. BROWN SEAL, very pale, dry and delicate	„ —	„ 22 0
do. YELLOW SEAL, pale and dry, an excellent Dinner Wine	„ —	„ 18 8
do. WHITE SEAL, an ordinary Dinner Wine	„ —	„ 15 8
MARSALA, Virgin Pale	„ —	„ 15 8
EAST INDIA MADEIRA, (one voyage) very choice	„ 33 0	—

PORTS.

	Qts.	Pts.
A 1.—OLD CRUSTED, choice	Rs. 36	0
A 1 GOLD SEAL, an Invalid's Wine, full & fruity	„ 30	0
BLACK SEAL, a Dessert Wine—mature	„ 24	8 14 0
RED SEAL—a good quality Wine	„ 18	0 —

SPIRITS.

COGNAC, superior, very Old Pale Black capsule	Rs. 32
COGNAC, superior, Old Pale Yellow capsule	„ 28
COGNAC, Old, Pale White capsule	„ 25
RUM, Superior Old Jamaica, 1st quality	„ 22
RUM, London Old Tom, 1st quality	„ 22
WHISKY, 1st quality, Irish	„ 22
„ „ Scotch	„ 21
GENEVA, in flasks (1 dozen in a case)	„ 21

LIQUEURS,
The finest cheap French or English imitations we do not ship.

	Qts.	Pts.
CURAÇOA, finest	Rs. 40	20
MARASCHINO, finest	„ 36	16 0
CHERRY BRANDY, best Copenhagen	„ 36	16 0
ORANGE BITTERS (the best)	„ 20	—

We take shipping orders for Wines in wood.
CLARETS, at from £10 (advancing £5 per Hhd.) to £100 in Bordeaux.
SHERRIES, at from £30 (advancing £10 per Butt) to £250, in Cadiz or London.
PORTS, at from £36 (advancing £10 per Pipe) to £180, in Oporto or London.
COGNACS, and other Spirits according to age, at per Gallon.

CUTLER, PALMER & Co.,
DEAN LANE, BOMBAY.

THE Undersigned have for SALE at their Godowns the following SHIPMENTS:—

Hennessy's Brandy, one Star	Rs. 21	per dozen.
Ditto two Stars	24	„
Ditto three Stars	29	„
Martell's Brandy, one Star	21	„
Ditto two Stars	24	„
Ditto three Stars	29	„
Begg's Lochnagar Whiskey, in 2 gallon jars, at	17	per jar.
Stewart's Port Wine, a good sound Wine	18	per dozen.
Board's Old Tom	15	„
Bass Ale, bottled by Stone, Quarts	5-8	„
Ditto Ditto Pints	3-8	„
Stout, bottled by J. M. Borthwick, Quarts	4-8	„
Ditto Ditto Pints	3-0	„
Ditto Ditto Quarts	4-0	„
Ditto Ditto Pints	3-0	„

OWEN & OKELL, Bombay,
Agents for CHARLES TOVEY & SON.
AGENTS FOR BENGAL.
MESSRS. TURNER, MORRISON & Co., CALCUTTA.

WINES, &c.

The following successful bottlings of
BURGUNDY
are strongly recommended. Though cheap, they are too good for diluting.

Pommard	per doz. Rs.	18
Beune	„ „	16

HOUSEHOLD CLARET
is extending its reputation.

Quarts	Rs. 9-8 per dozen.

JULES MUMM'S CHAMPAGNE.
The Crown Brand, imported only by the undersigned, is as yet unapproached in the market notwithstanding severe competition.

Quarts	Rs. 36 Pints Rs. 19

D. S. KEMP & Co.'s BRANDY.

No. 1 and	No. 2.
Rs. 38 and	Rs. 25.

SHERRY.
Club Sherry.....Rs. 24
This brand—the only one at present on hand exclusive of Messrs. Kinloch & Co.'s—is mentioned with considerable approval at good tables.
For Messrs. KINLOCH & Co.'s Advertisement see "Times of India."
D. S. KEMP & Co.,
BOMBAY & POONA.

CHARLES TOVEY AND SON'S WINES.

	1 doz. quarts.	2 doz. Pints.
CLARETS.		
Médoc Ordinaire C. T.'s No. 4	15 0	17 0
St. Emilion, C. Tovey's No. 3	20 0	22 0
St. Julien, ditto No. 2 C	24 0	26 0
St. Estéphe, ditto No. 2 B	30 0	32 0
Margaux, ditto No. 2	36 0	38 0
Charles Tovey's No. 1	40 0	42 0
BORDEAUX—WHITE.		
Haut Sauterne	25 0	27 0
BURGUNDIES—WHITE.		
Pouilly	30 0	32 0
Chablis		
BURGUNDIES - RED.		
Beaune	30 0	32 0
CHAMPAGNES.		
Ay, Sec	26 0	28 0
Royal Bouzy, Très Sec	33 0	35 0
Extra Dry Sillery Royal	40 0	42 0
Verzenay Imperial	45 0	47 0
(Très Très Sec.)		
Royal Bouzy in HALF PTS., p. case of 4 doze.	50 0	—
Ay, ditto	31 0	—
SHERRIES		
Pale Dry Dinner, C. Tovey's No. 3	24 0	—
Choice Amontillado	28 0	—
Very Soft, Fine Dry No. 2	30 0	32 0
Very Choice Old Dry No. 1	40 0	42 0
3 Crowns Solera	44 0	46 0
La Perla	50 0	52 0
PORTS.		
Fine Fruity Old, Rich or Dry	30 0	32 0
Choicest Old and Dry	36 0	38 0
SPARKLING MOSELLES.		
Muscat Moselle	36 0	38 0
Die Blume der Moselle	40 0	42 0
SPARKLING HOCK.		
Die Perle des Reins	40 0	42 0
COGNAC BRANDIES.		
Fine Pale, Vintage 1835	20 0	—
Charles Tovey's No. 1	32 0	—
HOLLAND'S GENEVA.		
Per case of 15 squares, Proof Spirit	26 0	—
Per case of 12 squares, Proof Spirit	16 0	—
BRITISH SPIRITS.		
Old Tom Gin	18 0	—
Pure Unsweetened Gin	18 0	—
Finest Irish Whisky	22 0	—
Finest Islay ditto, very old	22 0	—

OWEN & OKELL, Bombay,
Agents for CHARLES, TOVEY & SON.
AGENTS FOR BENGAL.
MESSRS. TURNER, MORRISON & Co., CALCUTTA.

WINES, SPIRITS, BEER, &c.

BASS & Co.'s PALE ALE, by CAMERON and SAUNDERS—

In quarts at	Rs. 6	per single dozen.
In pints at	4	„
In Casks containing 4 doz. qts. at	23	per Cask.
In „ „ 8 doz. pts. at	28	„

BOMBAY BOTTLED BEER—

Re-quarts at	5	per dozen.
Pints at	3	„

SOLE AGENCY.—Begs to draw the attention of Clubs, Regimental Messes and Constituents in the Mofussil to the Beer which has been bottled in his Establishment, under strict supervisions Meadow Street. J. NEUBERG.

FOR SALE, at the Godowns of the undersigned—

Carbonell's Sherry	Rs. 30	per doz.
Port	„ 30	„
Dellevaux Elie St. Julien Claret	„ 12	„
M. P. Guimaraesn's Sherry	„ 20	„
„ Old Pale dry	„ 28	„
„ Claret	„ 14	„
Superior	„ 26	„
J. Sandilock & Son's Sherry	„ 24	„
Wauchope Moodie & Hope's Sherry	„ 25	„
Langguth and Kayser's Sparkling Moselle, Nonpareil	„ 30	„
„ and Kayser's Sparkling Moselle Muscatel	„ 24	„
„ „ „ Plain	„ 22	„

EWART, LATHAM, & Co.

BOUNEVIALLE AND SIBILLE,
WINE AND GENERAL COMMISSION AGENCY,
1 Oak Lane, Fort.

Bordeaux (a sound Breakfast Wine	per doz.	qts Rs.	8 0
Do	„	qts „	9 0
Do (old)	„	qts „	10 8
Do do	„	pts „	6 0
St. Estephe Medoc (recommended)	„	qts „	12 8
St. Julien do	„	qts „	18 0
Do do	„	pts „	7 8
High Wines from		Rs. 14 to	30 0
Sherries from		„ 16 to	24 0

BRANDY.

Hennessy's 3 Stars * * *	per doz.	Rs. 30 0
Do 2 Stars * *	„	26 0
Do 1 do *	„	22 0
Martell's	„	23 0

CHAMPAGNE.

Champagne Manuel & Co., Rheims, opened by a new system patented	„ qts	„ 30 0
Do do do	„ pts	„ 16 0
Old Tom (Swaine & Jords)	„ pts	„ 16 0
Whisky (Irish)	„ pts	„ 15 8
Marschino	„ pts	„ 18 0

BEER.

Bass's Beer, Bottled by Stone	per doz. qts	Rs. 6 0
Do do do	„ pts	„ 4 0
Tuennets Beer, 1st quality	„ qts	„ 5 0
Do do do	„ pts	„ 3 4

PORTER.

Tennent's Porter	per doz. qts	Rs. 5 0
Do do	„ pts	„ 3 4
Vermouth Noilly Prat	„ qts	„ 15 8
Do do	„ pts	„ 8 4

Bills paid within one month of delivery will be considered as Cash Payment, and we shall allow 2 per cent. discount.
We guarantee the quality of the above Wines, and Spirits and agree to take back any of our Goods not suiting the buyer.
All orders from up-country for Oilman Stores, Tobacco, Cigars (Havannah), Olive Oil, will be promptly attended to.
Price List on Application.

WANTED.

UP-COUNTRY RESIDENTS visiting Bombay can be accommodated with First Class BOARD and LODGING at Rs. 4 per day, five minutes walk from the Fort.
Permanent Boarders at a reduced rate.
Quarters good and healthy, commanding a view of Back Bay, Harbour and Esplanade. Address "Gazette" Office, Fort, No. 44.

HOUSES, &c., TO LET.

MALABAR HILL.—TO BE LET, from the 25th instant, the BUNGALOW now occupied by Edward Bigg, Esq. Rent moderate. For particulars apply to Messrs EDWARD BIGG &Co., Apollo Street.

OFFICES IN RAMPART ROW.—TO LET, a SUITE of very eligible OFFICES in Rampart Row, next door to the Agra Bank.—Apply to P. BYRAMJEE, 22, Rampart Row.

NOTICES.

P. GRANT and SON, SADDLERS, &c., have commenced business again at No. 9 Hummum Street, where all orders will be attended to.
Orders from Out-stations to be accompanied with remittance or reference for payment in Bombay.

SEWING MACHINES.
The Silent Lock Stitch Sewing Machines, by
WHEELER and WILSON,
with Cover to Lock.
Price Rs. 135—Nett Cash.
J. NEUBERG.
Meadow Street.

JERUSALEM TIFFIN AND BILLIARD ROOMS. Corner of Forbes Street and Rampart Row, Fort.
The PROPRIETORS wish to call the attention of the ... to the above Rooms. A Large, Cool, and Airy Tiffin Room, a Reading Room, with all the Latest News; a splendid Billiard Table; and the only European House in the Fort.
Tiffin at 2 P.M. Chops and Steaks as always ready.
N. B.—Wines and Spirits of the best quality. Wanted, one or two Gentlemen as boarders.

DIVAN EXCHANGE, having been newly RE-FITTED AND RE-OPENED under European Management, and having engaged a FRENCH COOK specially to preside over the Kitchen, Pastry (both French and English), Ices, Sweetmeats, delicacies of all descriptions, is now ready to give its ... And has also the
FINEST BILLIARD SALOON IN BOMBAY.
No. 5 Apollo Street.

ALEXANDRA HOTEL, MATHERAN.—
MR J. C. PINTO, the Proprietor of the ALEXANDRA HOTEL, begs to announce to the Ladies and Gentlemen that he has resumed the management of the above Hotel, which is so well known for its excellent accommodation. There are besides three separate Bungalows attached to the Hotel which are very commodious for Ladies and Gentlemen. Superior articles are always supplied at moderate rates, and great care is taken for the comfort of the Visitors.

ICES! ICES!! ICES!!!
JEWANJEE'S EXCHANGE.
Messrs. JEEWANJEE & Co. beg to intimate that they have arranged to have Superior ICE CREAMS and WATER ICE always ready at their Tiffin Rooms, at the corner of Meadow Street and Hummum Street, at 4 Annas a Glass

JEWANJEE'S EXCHANGE.
(By JEWANJEE & Co., Proprietors Byculla Hotel)
Messrs. JEWANJEE & Co. beg to intimate that their FIRST CLASS TIFFIN and BILLIARD ROOMS in the commodious premises at the corner of Meadow Street and Hummum Street are open daily, and that Hot-chops, Steaks, and Oysters, &c., &c., are served up in a superior style, at a minute's notice.
The Billiard Room and ordinary Tiffin Room are on the ground floor, and on the first flat there are half a dozen nicely fitted up private rooms for tiffins.
A First class selection of WINES, SPIRITS, and BEER, &c.
JEWANJEE & Co.

THE CHOWK HOTEL, MATHERAN.
Messrs. JEEWANJEE & Co., the Proprietors of the CHOWK HOTEL, MATHERAN, in thanking Visitors for the very liberal patronage extended to the Hotel throughout last season, beg to intimate that they have now RE-OPENED the Hotel.
The Chowk Hotel is the highest bungalow on the hill, and is therefore well exposed to the breeze. There is a large Verandah, from which the view is very pleasing, and also an excellent Billiard Table. Attached to the Hotel is a fine range of Bedrooms, and the furnishing and thorough cleanliness maintained will, the Proprietors hope, continue to secure the comforts of Visitors and afford satisfaction. Care is taken to keep on stock a good supply of Wines, Spirits, &c., of the first quality.
Terms as before, Rs. 6 per day.

FOR SALE, at the METAL MART, Boree Bunder, PORTABLE STEAM ENGINES, from 6 to 12 horse power.
These Engines have been specially prepared by Messrs. Clayton & Shuttleworth for the districts, and are adapted for working Pumps, Circular Saw Benches, Mortar Mills, &c., and can be driven either off the fly wheel on one side or off the driving pulley on the other.
The Boilers having been made under careful superintendence, the Engines can be safely worked up to double their nominal horse power.
Prices and further particulars can be had on application.
W. NICOL & Co.

BYCULLA IRON WORKS.
RICHARDSON AND ROBSON.
SUCCESSORS TO
MESSRS. DIXON AND Co.,
IRON AND BRASS FOUNDERS,
SMITHS ENGINEERS,
AND
COMMISSION AGENTS,
MANUFACTURERS OF
COTTON PRESSES, GIRDERS, BOILERS,
PUMPS, TANKS,
IRON GATES AND RAILINGS, &c., &c.

PURE AERATED WATERS,
MANUFACTURED AND SUPPLIED,
WHOLESALE AND RETAIL,
BY
TREACHER & Co., LIMITED.
SPECIAL ATTENTION IS GIVEN TO THE PURIFICATION OF THE WATER EMPLOYED, WHEREBY THE SUPERIORITY OF THE COMPANY'S PREPARATIONS IS MAINTAINED.
SODA WATER AND POTASH WATER.
TONIC or QUININE WATER.—The numerous imitations of this refreshing and invigorating water testify to the appreciation in which it is held by the public.
SELTZER WATER, from an analysis of the German Spa Waters.
LEMONADE AND GINGERADE.
AERATED WATERS FOR MEDICINAL USE.
PURE AERATED WATER.
SODA WATER, 15 grs. (Liq. Sodæ Effervescens P.B.)
POTASH, 15 grs. (Liq. Potassæ Effervescens P.B.)
CITRATE OF POTASH, 30 grs.
AMMONIA, 10 grs.
LITHIA, 5 grs. (Liq. Lithiæ Effervescens P.B.)
LITHIA POTASH.
LITHIA AMMONIA, &c.
N.B.—AERATED WATERS when received should be at once unpacked and the bottles laid on their sides, to ensure the liquid covering the Corks, with a layer of dry straw between. If this necessary precaution be not attended to, the contents are liable to leakage and deterioration.

TREACHER & Co. (Limited),
CHEMISTS,
BOMBAY (FORT & BYCULLA,) & POONA.

NOTICES.

BINOCULAR MICROSCOPE,
By SMITH and BECK,
with mechanical stage, rectangular movements, circular movements, and top sliding plate, with spring clip for holding the object.
Rackwork adjustment to draw tubes for regulating the width apart of eye-pieces to suit different observers.
Stand Condenser, Flat and Concave Mirrors with arm for obtaining oblique lights, Parabolic Speculum, Polarising Prisms, Shudbolt's Turn Table for making Cement Cells, Beckett's Microscope Lamp, Dipping Tubes, Zoophyte Trough, Aquatic Box or Animalcule Cage, Stage Forceps, and all necessary apparatus, a large number of Objects and spare Object Glasses, Griffith and Henfrey's Micrographic Dictionary. The Microscope and its Revelations by Dr. Carpenter. The Art of preparing and mounting Microscopic Objects, by Davis.
*** This is one of the most beautifully finished and complete instruments ever imported into India, it has many extra fittings not above enumerated, and is fitted on a revolving table with glass shade.
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